

FY2023

Town Manager's Proposed Budget

For the Fiscal Year
July 1, 2022 - June 30, 2023

Town of Concord, Massachusetts

22 Monument Square

P.O. Box 535

Concord, MA 01742

978-318-3100

publicinfo@concordma.gov



[@TownofConcordMA](https://twitter.com/TownofConcordMA)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Concord
Massachusetts**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director



TOWN OF CONCORD
Office of the Town Manager
Town House
P.O. Box 535
Concord, Massachusetts 01742

TEL: 978-318-3000
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Kerry Lafleur, Interim Town Manager

February 23, 2022

Chairperson Ackerman and Members of the Select Board:

Enclosed please find the Town Manager's Proposed General Fund Budget for Fiscal Year 2023 (July 1, 2022 - June 30, 2023) in accordance with the requirements of the Town Charter. The Finance Committee Guidelines recommends an increase of \$1,042,152 for the Town Government, \$1,127,898 for Concord Public Schools (CPS) and \$821,558 for Concord-Carlisle Regional School District (CCRS). The total FY23 Guideline Increment of \$2,991,608 provides for an overall Guidelines budget increase of 3.25%, and an estimated impact to property taxes of 3.01%.

The Proposed FY23 Town Government budget (Operating and Tier 1 Capital) of \$31,244,746 represents an increase of \$1,951,852, as follows:

- \$1,042,152 Guideline Increase
- \$ 600,000 FY22 Budget Carry Forward
- \$ 309,700 Transfer from 2017 Technology Article
- \$1,951,852

The CPS budget is proposed to increase by \$1,478,321 or \$350,423 above the Guideline, whereas the CCRSD budget is proposed to increase by \$647,386 or \$174,172 less than the Guideline.

The financial health of a municipality is partly reflected in the credit rating for borrowing funds as determined by rating agencies. Since 1987, Concord has earned a Aaa credit rating, the highest possible, by Moody's Investors Service. The proposed budget maintains the sound fiscal practices that earned this rating. Overall, General Fund expenditures are projected to increase by 4.57%. If approved as presented, Unused Levy Capacity (the amount that the property tax levy can increase above of limit set by Proposition 2 ½) is projected to be approximately \$4.4M, or 4.25%. Unused Levy Capacity provides a buffer should the Town need to increase future spending by more than 2.5%. Each year, Free Cash is certified as of June 30 for appropriation as of July 1. At the time of printing, the Town is still awaiting the June 30, 2021 certification, but estimates it to be approximately \$7.5 million.

As has historically been the case, Concord is dependent on Property Taxes as a source of funding for Town operations with 83.8% of revenues coming from this source of revenue. Other sources include State Aid (4.8%), Motor Vehicle Excise (2.7%), Other Local Revenue (3.5%), Transfers (1.8%), Free Cash (1.2%), and Other (2.2%).

Major expense categories include debt service, pension, and health insurance. With the debt service for the construction of the three new elementary schools and the regional high school gradually being paid off, the total FY23 debt service expense is projected to decrease by \$114,348 to \$10,992,366 or 8.76% of the Total General Fund Budget, and includes:

- \$4,235,100 (38.77% of debt service) for non-excluded Town and Concord Public Schools (CPS) purchases and projects such as heavy equipment (including Fire trucks and ambulances), road repairs, park improvements and building renovations;
- \$2,986,504 (27.34% of debt service) for Town and CPS excluded debt projects mostly for the construction of three elementary schools;
- \$3,179,377 (29.11% of debt service) for the Concord-Carlisle Regional School District excluded debt assessment for the new high school; and
- \$521,385 (4.77% of debt service) for the Minuteman Technical Regional School District excluded debt assessment for a new high school.

With the increase in value of the stock market, and the Town's continued commitment to funding long-term liabilities, the funded status of both the Concord Retirement System and Other Post-Employment Benefits (OPEB) Trust fund has improved.

- As of the January 1, 2021 Actuarial Valuation, Concord has a Net Pension Liability of \$11.5 million and a funded ratio of 94.6%, which makes Concord among the top funded public retirement systems in the State with a plan to be fully funded by FY30.
- As of the June 30, 2021 Actuarial Valuation, Concord has a Net OPEB Liability of \$18.2 million and a funded ratio of 62.4%, which also makes Concord among the top funded in the State with a plan to be fully funded by FY30.

For the past few decades, health care costs and associated health care premiums have risen at a pace greater than inflation. Several factors have helped keep these increasing costs more manageable. The Town is a member of Minuteman Nashoba Health Group, which is a joint purchasing consortium of 15 area towns that pools risks and self-funds health care plans to keep costs down. As compared to other Massachusetts municipalities, the percent of Concord's employer contribution for health care premiums is on the lower side at approximately 55% for active employees on family plans, 60% for active employees on individual plans, and 50% for retirees.

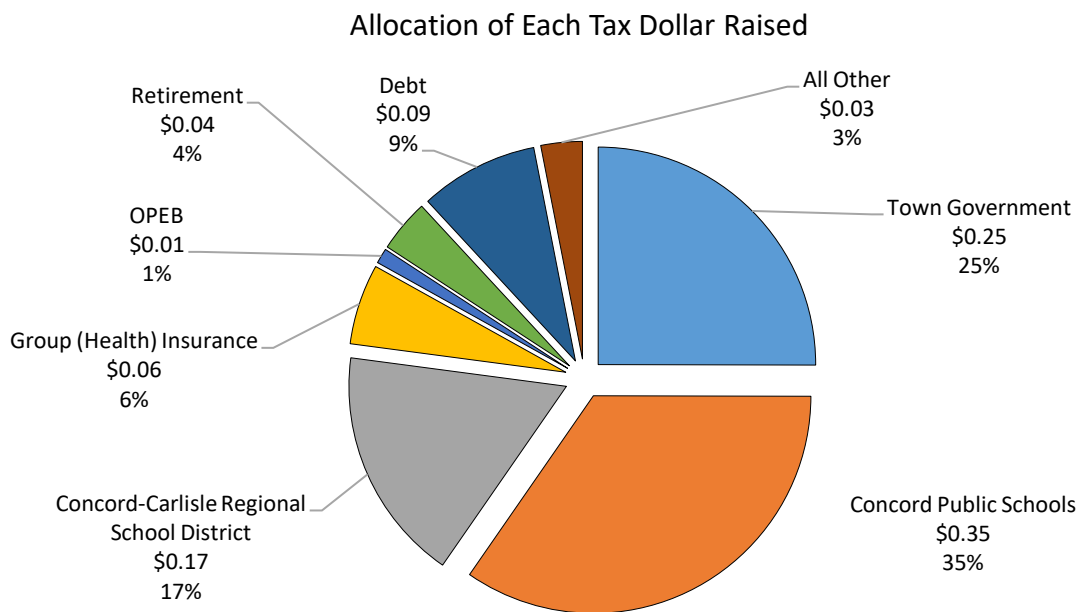
Total Budget Plan

The Total General Fund Budget includes funding for all Town programs and services with the exception of those operations supported by user fees, such as for electricity by the Light Plant and for water by the Water Division. The outline for the budget of \$124,728,337 is presented on the following page.

General Fund Budget

	<u>FY22 Budget</u>	<u>FY23 Proposed</u>	<u>Change (FY22 to FY23) Amount</u>	<u>Percent</u>
Town Government	\$29,292,894	\$31,244,746	\$1,951,852	6.66%
Concord Public Schools	\$41,708,424	\$43,186,745	\$1,478,321	3.54%
Concord-Carlisle RSD	\$21,135,593	\$21,782,979	\$647,386	3.06%
Subtotal	\$92,136,911	\$96,214,470	\$4,077,559	4.43%
All Other Accounts ¹	\$27,134,927	\$28,513,867	\$1,378,940	5.08%
Total Budget Plan	\$119,271,838	\$124,728,337	\$5,456,499	4.57%

For each dollar raised, the following is breakout of how it would be spent.



Town Government Budget

On February 16, 2022, the Concord Board of Health rescinded the mask mandate that was required in indoor spaces within the Town. Although there is no guarantee that another COVID variant will not occur, this step by the Board of Health is a signal that life is beginning to return to normal. The FY23 General Fund budget and its priorities is a reflective of this assumption.

¹ For FY23, All Other Accounts consists of Group Insurance (\$7,468,322), OPEB (\$1,401,347), Retirement (\$4,882,471), Town and CPS Debt Service (\$4,235,101), Town, CPS, CCRSD Assessed, and MMRSD Assessed Excluded Debt Service (\$6,687,266), Minuteman Vocational School District Assessment (\$987,159), Social Security / Medicare (\$942,064), Other Fixed & Mandated Accounts (\$644,950), and Accounts not subject to Appropriation (1,265,188).

From FY22 to FY23, the Town Government operating budget is proposed to increase by \$1,242,152 and capital budget is proposed to increase by \$709,700. Taken together, the appropriation for FY23 is proposed to be \$1,1951,852 or 6.6% greater than that for FY22. Due to the inclusion of unspent FY22 appropriation, and the use of the Tech Fund for capital projects, the actual “new money” increase in General Fund expenditures is \$1,042,152 or 3.55%.

As part of the Finance Committee Guidelines process, the Town has identified the following priorities that help shape the formation of the FY23 Town Government budget:

- Ensuring competitive wage and benefits for employees;
- Providing an increased level of funding for the public works, facilities, broadband and water infrastructure;
- Enhancing governance by increasing staff support to boards and committees; and
- Advancing welcoming community initiatives such as providing an adequate supply of affordable housing, greater accessibility to public transportation, and enhanced access to social / community services.

In FY21, with the onset of the pandemic and the constraints on budgets, non-union staff received a 1.25% increase in wages and salaries. In the competitive field of hiring for municipal employees, Concord may not have kept pace in offering attractive compensation plans. To partially remedy this situation, the Town has raised the increase to 4.0% in FY22. For FY23, this year’s budget process has set aside \$900,000 for increases in wages and salaries of Town Government employees.

In recent past, the Town underfunded its capital needs, in an effort to minimize budgetary increase during the pandemic, at the request of the Finance Committee. In the FY22 budget, only \$800,000 was allocated for Tier 1 capital outlay projects, including vehicles, equipment, technology upgrades and minor facility improvements. For FY23, funding for Tier 1 projects is proposed to increase by \$709,700 or 88.7%. The quality of the Town’s roads is a priority. In FY23, \$3.15 million is proposed for Tier 2, debt-funded public works infrastructure projects. The combination of the increase for Tier 1 capital items and prioritization of Tier 2 capital projects has created a capital plan in which the allocation for FY23 capital projects is 6.8% of the total budget net of the excluded debt levy and education assessments – approximating the 7% to 8% Capital Financing Policy.

Enhancing Town governance by increasing staff support for boards and committees is essential for a well-functioning Town. The FY23 budget proposes the addition of a Senior Department Clerk position in the Town Clerk’s Office to coordinate committee activity and facilitate the proper posting of agendas.

The FY23 budget takes steps to advance Concord as a welcoming community. It is proposed that the Planning Division hire a half-time Transportation Planner with skills and knowledge to enhance local transportation options and coordinate regional transportation efforts, especially those associated with the Minute Man National Historic Park. With the completion of the Main Library addition at 151 Main Street, the FY23 budget funds a new teen Staff Librarian and a Maker Space Coordinator. In addition, funding is provided to increase the hourly wages of Senior Services employees.

Conclusion

The FY23 General Fund Budget continues Concord's proud tradition of being financially sound while providing funds for important programs and services. I would like to thank all of the Department Heads and their staff members who worked with us throughout this budget process. In addition, I would like to recognize the efforts of Budget and Purchasing Director Jon Harris and Senior Budget and Operations Analyst Brandon Roberts, who were principally responsible for this coherent and comprehensive document.

Sincerely,



Kerry A. Lafleur
Interim Town Manager

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Budget Introduction

Introduction to Concord's Budget

In an effort to breakdown Concord's FY2023 proposed \$124,728,337 budget, this document is organized into sections covering a host of financial and structural information about the health of the Town, impact on residents, and what your taxes will achieve. The budget document includes the following:

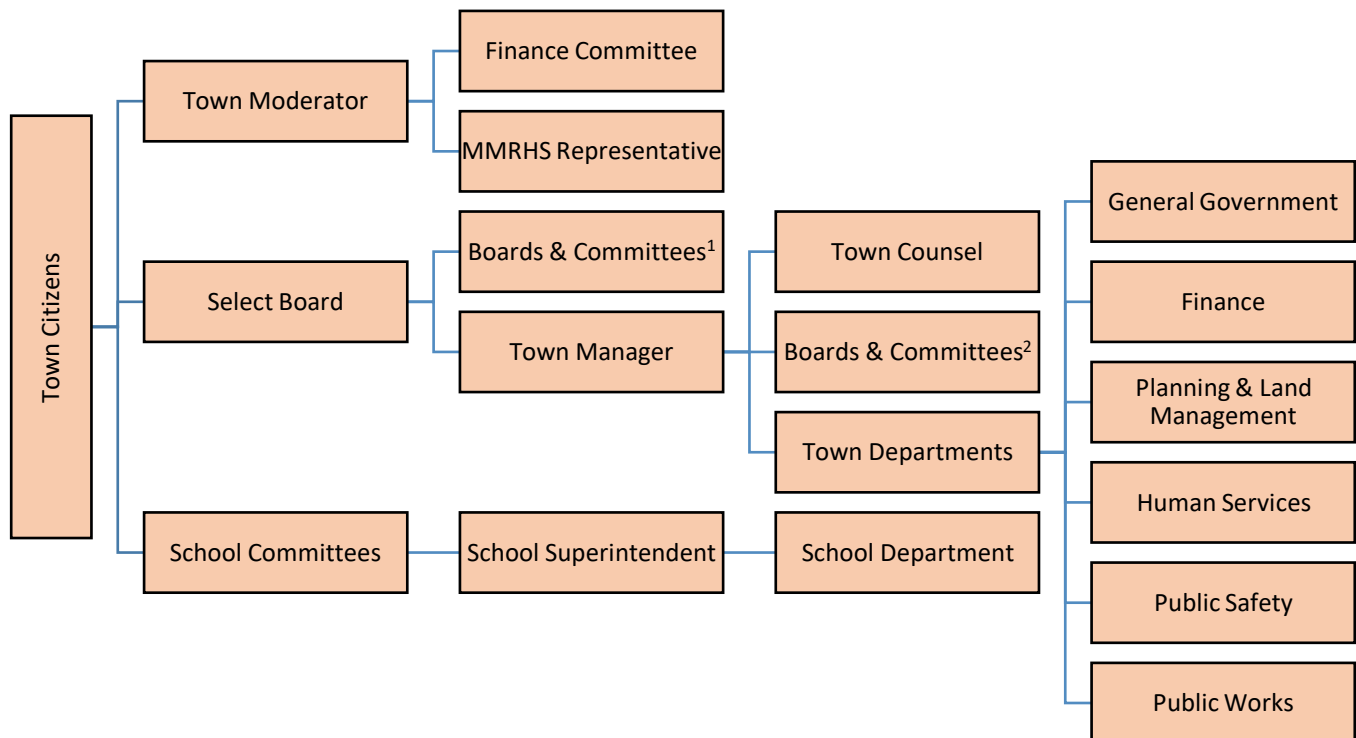
- **Financial Summary:** Provides an overview of Concord's proposed budget with specific focus on property taxes, revenues, expenditures, capital, debt, and major liabilities such as direct debt, pension, and other post-employment benefits.
- **Town Government:** Provides a breakdown of Concord's governmental structure (General Government, Finance, Planning and Land Management, Human Services, Public Safety, Public Works, and Unclassified) while focusing on their individual budget highlights, accomplishments, goals, and long-term plans.
- **Joint Accounts (Town & CPS):** Provides an analysis of the Town and Concord Public Schools' (CPS) responsibilities to Group Insurance, Other Post-Employment Benefits, Property and Liability Insurance, Unemployment and Workers' Compensation, Retirement, Medicare / Social Security, and Debt Service.
- **Schools:** Provides a snapshot of Concord Public Schools (CPS), Concord-Carlisle Regional School District (CCRS), and Minuteman Regional Vocational Technical School District (MRVTSD)'s financial and enrollment health.
- **Unappropriated:** Provides a summary of the Town's State and County Assessments, Overlay, and Snow & Ice / Other Deficit requirements.
- **Appendix:** Provides a guide and resources to help understand the governing budgetary and financial process that oversees the creation of the Town's annual budget.

Organizational Charts

Town Government Mission Statement

The mission of Concord's Town Government is to enhance the quality of life of residents by providing efficient, effective, and innovative services, protecting the Town's character, and being a responsible steward of Town resources.

The chart below outlines how Concord Citizens, either through elections or by sitting on boards and committees, influence the operations of their government under the direction of the Town Manager. The Town Manager oversees Town Departments, which include the enterprise, revolving, and special revenue funds. These other funds include the Concord Municipal Light Plant, the Water Division, the Sewer Division, the Beede Swim & Fitness Center, Solid Waste Disposal, Recreation, and Minuteman Media Network. More detail on the previously listed departments is available in the upcoming Enterprise Budget Book, which will be published in the spring of 2022.



⁽¹⁾ The Select Board appoints residents to the following boards and committees: Affordable Housing, Agricultural, Board of Registrars, Bruce Freeman Rail Trail Advisory Committee, Cable TV Committee, Community Preservation, Cultural Council, Historic Districts, Hugh Cargill Trust, Library Committee, Personnel Board, Planning Board, Public Ceremonies and Celebrations, Records and Archives, Trustees of Town Donations, White Pond Advisory, and Zoning Board of Appeals.

⁽²⁾ The Town Manager appoints residents to the following boards and committees: Board of Assessors, Historical Commission, Natural Resources Commission, Committee on Disability, Board of Health, Cemetery Committee, Comprehensive Sustainable Energy Committee, Council on Aging, Municipal Light Board, Public Works Commission, and Recreation Commission. Please note that appointments to the Board of Assessors, Historical Commission, and Natural Resources Commission require Select Board approval.

Table of Contents

Table of Contents

Transmittal Letter	3
Organizational Charts	10
Financial Summary.....	13
Overview	15
Financial Stability and Free Cash	18
Property Taxes.....	19
Revenues.....	22
Expenditures.....	28
Capital Overview.....	43
Debt Overview	52
Major Liabilities Overview.....	60
Direct Debt	61
Pension.....	62
Other Post-Employment Benefits (OPEB)	63
Town Government.....	65
Town Government Overview	67
Tutorial	69
General Government	72
Finance	96
Planning and Land Management.....	112
Human Services	134
Public Safety	152
Public Works.....	170
Unclassified	194
Joint Accounts (Town & CPS)	201
Group Insurance	202
Other Post-Employment Benefits.....	204
Property and Liability Insurance.....	205
Unemployment and Workers' Compensation.....	207
Retirement	209
Debt Service	213
Schools	215
Concord Public Schools	217

Table of Contents

Concord-Carlisle Regional School District	219
Minuteman Regional Vocational Technical School District.....	221
Unappropriated	223
State & County Assessments Overview	226
Overlay Overview	228
Snow & Ice / Other Deficits Overview	230
Appendix	233
Budget Calendar	238
Finance Committee Guideline Memo	240
Community Profile	243
Fund Descriptions	261
Basis of Accounting.....	263
Basis of Budgeting.....	263
Glossary of Terms Commonly Used in Municipal Finance	264

Financial Summary

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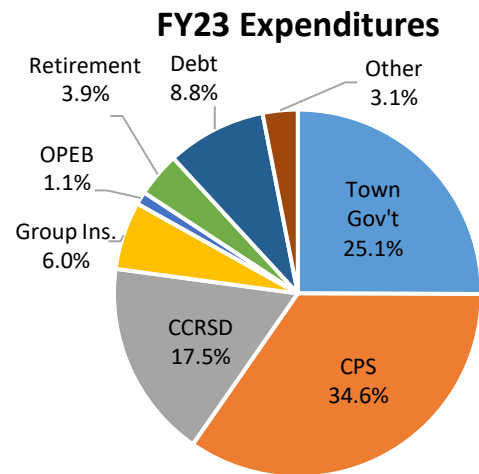
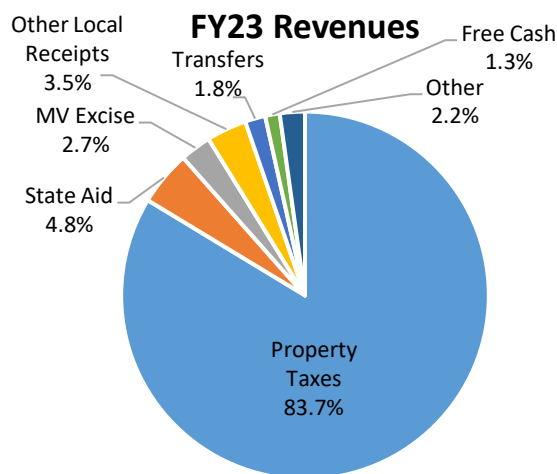
FY23 Financial Summary – Overview

Overview

The Financial Summary Section provides information about the General Fund budget with data and graphs about the overall budget, property taxes, revenues, expenditures, capital outlay, debt, and major liabilities.

Town Meeting Warrant Articles Authorization

Article 9 - Town Government Budget	\$50,889,958
Article 10 - Capital Improvement and Debt Plan	\$1,509,700
Article 17 - Minuteman Regional Vocational School District Assessment	\$1,508,544
Article 18 - Concord Public Schools	\$43,186,745
Article 21 - Concord-Carlisle Regional School District Assessment	\$24,962,356
Other Articles	\$1,405,846
Unappropriated Accounts (State Assessments, Snow Deficit and Overlay)	<u>\$1,265,188</u>
Total	<u>\$124,728,337</u>



Revenues

Property Taxes – Taxes levied on the real estate and personal property of Concord residents and businesses.

State Aid – Aid provided to the Town by the State through calculated formulas.

Motor Vehicle Excise Tax – A tax on each individual motor vehicle garaged in town.

Other Local Receipts – Money that the Town collects for permits, fines, rentals, fees, etc.

Transfers – Transfers, mostly from Town enterprise funds, to pay for support services of the Town Government.

Free Cash and Other – Resources appropriated from fund balance and miscellaneous funds from other sources.

Expenditures

Town Government – Operating and capital outlay expenses to run the Town Government.

Concord Public Schools (CPS) – Operating expenses to educate students K-8.

Concord-Carlisle Regional School District (CCRSD) – Concord's assessment to CCRSD for operations.

Group Insurance – Employer's contribution to pay for employee-related insurance, mostly for health care.

OPEB – Funds to cover employee-related insurance, mostly for health care, for retirees.

Pension – Employer's contribution to pay for employee retirement benefits.

Debt – The debt service to pay for borrowing cost for Town, CPS, CCRSD, MVTSD capital projects.

Other – Payments for Social Security/Medicare, MVTSD operating assessment, unappropriated accounts.

FY23 Financial Summary – Overview

Budget – All Accounts (FY19-FY22 Budgeted, FY23 Proposed)

FY23 Proposed Expenditure Plan						Change from FY22 Budget			
Line #		FY19 Budget	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Proposed	Dollar Change	Percent Change	Percent of Total
Town Government									
1	personal services \$	20,346,477	\$ 21,833,686	\$ 21,654,602	\$ 22,533,144	\$ 23,701,223	\$ 1,168,079	5.18%	19.00%
2	O & M	4,410,718	4,702,962	5,070,207	5,734,750	5,808,822	74,072	1.29%	4.66%
3	Reserve Fund	225,000	225,000	225,000	225,000	225,000	0	0.00%	0.18%
4	Sub-total: Town Operating	24,982,195	26,761,648	26,949,809	28,492,894	29,735,046	1,242,152	4.36%	23.84%
5	capital outlay	1,945,000	1,945,000	1,081,855	800,000	1,509,700	709,700	88.71%	1.21%
6	Total Town Government	\$ 26,927,194	\$ 28,706,648	\$ 28,031,664	\$ 29,292,894	\$ 31,244,746	\$ 1,951,852	6.66%	25.05%
7	Concord Public Schools	\$ 38,246,895	\$ 39,390,163	\$ 40,777,193	\$ 41,708,424	\$ 43,186,745	\$ 1,478,321	3.54%	34.62%
8	Concord-Carlisle RSD	\$ 19,146,874	\$ 19,996,874	\$ 20,436,322	\$ 21,135,593	\$ 21,782,979	\$ 647,386	3.06%	17.46%
9	Minuteman Voc Tech RSD	\$ 595,792	\$ 768,846	\$ 904,576	\$ 911,265	\$ 987,159	\$ 75,894	8.33%	0.79%
10	Total Operating Budgets	\$ 84,916,755	\$ 88,862,531	\$ 90,149,755	\$ 93,048,176	\$ 97,201,629	\$ 4,153,453	4.46%	77.93%
Joint Town - CPS Accounts									
11	Group Insurance	\$ 5,374,837	\$ 5,966,069	\$ 6,383,694	\$ 6,639,042	\$ 7,468,322	\$ 829,280	12.49%	5.99%
12	OPEB Trust	1,617,000	1,697,850	1,500,000	1,220,195	1,401,347	181,152	14.85%	1.12%
13	Retirement	3,777,010	3,965,861	4,064,734	4,751,660	4,882,471	130,811	2.75%	3.91%
14	Social Security/Medicare	814,713	800,000	866,864	910,207	942,064	31,857	3.50%	0.76%
15	Other Fixed & Mandated	485,000	498,750	520,500	568,575	640,450	71,875	12.64%	0.51%
16	Town & CPS Debt Service	4,025,363	4,196,145	3,999,012	4,167,370	4,235,101	67,731	1.63%	3.40%
17	Town & CPS Excluded Debt Service	3,354,151	3,221,181	3,375,867	3,250,139	2,986,504	(263,635)	-8.11%	2.39%
18	subtotal	\$ 19,448,074	\$ 20,345,856	\$ 20,710,671	\$ 21,507,188	\$ 22,556,259	\$ 1,049,071	4.88%	18.08%
19	CCRSD Debt Service	102,809	0	0	0	0	0	#DIV/0!	0.00%
20	CCRSD Excluded Debt Service	3,404,345	3,348,113	3,311,646	3,241,186	3,179,377	(61,809)	-1.91%	2.55%
21	Minuteman Excluded Debt Service	146,887	297,995	354,322	378,019	521,385	143,366	37.93%	0.42%
22	subtotal	\$ 3,654,041	\$ 3,646,108	\$ 3,665,968	\$ 3,619,205	\$ 3,700,762	\$ 81,557	2.25%	2.97%
23	Other Articles	73,210	0	0	4,500	4,500	0	0.00%	0.00%
24	TOWN MEETING VOTE	\$ 108,092,080	\$ 112,854,495	\$ 114,526,394	\$ 118,179,069	\$ 123,463,150	\$ 5,284,081	4.47%	98.99%
25	State assessments & offsets	\$ 528,077	\$ 562,989	\$ 531,162	\$ 576,027	\$ 565,188	\$ (10,839)	-1.88%	0.45%
26	Snow/Ice & other deficits	0	0	0	0	200,000	200,000	#DIV/0!	0.16%
27	Overlay	527,017	599,937	522,588	516,742	500,000	(16,742)	-3.24%	0.40%
28	subtotal	\$ 1,055,094	\$ 1,162,926	\$ 1,053,750	\$ 1,092,769	\$ 1,265,188	\$ 172,419	15.78%	1.01%
29	TOTAL BUDGET PLAN	\$ 109,147,174	\$ 114,017,421	\$ 115,580,143	\$ 119,271,838	\$ 124,728,337	\$ 5,456,499	4.57%	100.00%

FY23 Financial Summary – Overview

Budget – All Accounts (FY19-FY22 Budgeted, FY23 Proposed)

FY23 Proposed Financing Plan					Change from FY22 Budget					
		FY19 Budget	FY20 Budget	FY21 Budget	FY22 Proposed	FY23 Proposed	Dollar Change	Percent Change	Percent of Total	
30	state aid	\$ 5,266,476	\$ 5,465,567	\$ 5,645,786	\$ 5,838,114	\$ 5,995,235	\$	157,121	2.69%	
31	motor vehicle excise tax	3,095,601	3,316,531	2,737,923	3,100,000	3,410,000	310,000	10.00%	4.81%	
32	investment earnings	500,000	700,000	850,000	200,000	400,000	200,000	100.00%	2.73%	
33	other local revenue	4,295,250	4,545,519	3,206,247	3,345,250	4,395,250	1,050,000	31.39%	0.32%	
34	Transfers to General Fund									
35	Enterprise and Other Funds	2,889,260	3,201,619	2,649,005	1,947,786	2,228,448	280,662	14.41%	1.79%	
36	Emergency Services Stab. Fund	48,000	295,240	170,880	88,150	0	(88,150)	-100.00%	0.00%	
37	subtotal	2,937,260	3,407,135	2,819,885	2,035,936	2,228,448	192,512	9.46%	1.79%	
38	Other Appropriations									
39	CCHS Debt Stabilization Fund	\$ 275,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	#DIV/0!	0.00%	
40	from CMLP (Light Fund)	461,000	452,000	474,500	451,500	444,000	(7,500)	-1.66%	0.36%	
41	Free Cash	1,025,000	1,000,000	1,715,000	1,867,564	1,600,000	(267,564)	-14.33%	1.28%	
42	Transfer from Technology Fund	0	0	0	0	309,700	309,700	#DIV/0!	0.25%	
43	Receipts from Other Governments	0	0	0	83,975	83,975	0	0.00%	0.07%	
44	Pension Reserve	0	0	0	1,338,816	1,501,370	162,554	12.14%	1.20%	
45	Parking Meter Receipts	0	0	0	245,000	0	(245,000)	-100.00%	0.00%	
46	Transportation Network Surcharge	0	0	3,500	3,500	3,500	0	0.00%	0.00%	
47	Dog Inoculation Reserve	0	0	0	1,000	1,000	0	0.00%	0.00%	
48	Septic Betterment	0	89,724	0	0	0	0	#DIV/0!	0.00%	
49	subtotal	\$ 17,855,587	\$ 18,976,476	\$ 17,452,843	\$ 18,510,655	\$ 20,372,478	\$ 1,861,823	10.06%	16.33%	
Property Tax										
50	property tax base	\$ 83,612,620	\$ 86,978,397	\$ 90,127,638	\$ 92,920,956	\$ 96,718,593	\$ 3,797,637	4.09%	77.54%	
51	new growth	1,235,953	1,195,259	957,827	970,883	950,000	(20,883)	-2.15%	0.76%	
52	total within the Levy Limit	\$ 84,848,573	\$ 88,173,656	\$ 91,085,465	\$ 93,891,839	\$ 97,668,593	\$ 3,776,754	4.02%	78.31%	
53	Excluded Debt Service	6,443,014	6,867,289	7,041,835	6,869,344	6,687,266	(182,078)	-2.65%	5.36%	
54	total property tax	\$ 91,291,587	\$ 95,040,945	\$ 98,127,300	\$ 100,761,183	\$ 104,355,859	\$ 3,594,676	3.57%	83.67%	
55	TOTAL RESOURCES	\$ 109,147,174	\$ 114,017,421	\$ 115,580,143	\$ 119,271,838	\$ 124,728,337	\$ 5,456,499	4.57%	100.00%	

FY23 Financial Summary – Overview

Financial Stability and Free Cash

Bond Rating

Concord's credit rating is a measure of the Town's overall fiscal health. Since 1987, the Town has earned a Aaa credit rating from Moody's Investors Service. This is the highest possible rating category and is a testament to the Town's strong financial management. As a result of the Aaa bond rating, the Town can borrow funds at more favorable rates.

Free Cash

All municipal governments should maintain reserves, which can be used for special purposes or in case of emergencies. Credit rating agencies look at the reserves as a measure to determine whether a city or town is being managed well. It is Town policy to maintain Free Cash, the General Fund's unassigned fund balance as certified by the Massachusetts Department of Revenue (DOR), at a level between 5% and 10% of the ensuing General Fund Budget.

In the annual audit, these funds are referred to as Undesignated General Fund Balance and represent reserves not designated for a specific purpose. Each year, the State examines the Town's balance sheet and certifies the amount that the Town has in available reserves or Free Cash. All or part of this amount can be appropriated in the next fiscal year if the Town Meeting chooses to do so.

Over the past decade, Free Cash has generally increased from year-to-year as a result of the Town conservatively estimating revenues and effectively controlling expenditures. The chart below shows the amount of Free Cash available after the certification year and the amount appropriated by Town Meeting for a specific year.

Availability of Free Cash for Appropriation			Use of Free Cash for Appropriation					
Certification Year (As of June 30th)	Free Cash Available for Appropriation	Percent of Next Year's Budget (from cert. date)	Fiscal Year	Appropriated to Reduce the Tax Levy	Appropriated for Debt Stabilization	Appropriation from Free Cash	Appropriated for Willard School Borrowing	Total Free Cash Use
2007	8,003,063	11.5%	2009	600,000	2,500,000			3,100,000
2008	7,371,061	10.0%	2010	600,000			440,000	1,040,000
2009	8,471,337	11.2%	2011	600,000		34,430 (1)		634,430
2010	8,635,340	11.1%	2012	850,000		24,822 (2)		874,822
2011	9,567,656	11.9%	2013	850,000	2,000,000			2,850,000
2012	9,357,662	11.3%	2014	850,000	750,000			1,600,000
2013	9,664,489	11.2%	2015	850,000	750,000			1,600,000
2014	11,084,916	12.3%	2016	950,000	750,000	625,000 (3)		2,325,000
2015	11,040,933	11.5%	2017	1,000,000				1,000,000
2016	12,605,955	12.8%	2018	1,000,000		1,000,000 (4)		2,000,000
2017	10,798,936	10.4%	2019	1,000,000				1,000,000
2018	11,683,672	10.7%	2020	1,000,000		500,000 (5)		1,500,000
2019	11,839,956	10.4%	2021	1,715,000	2,000,000	550,000 (6)		4,265,000
2020	6,398,206	5.5%	2022	1,867,564				1,867,564
			Proposed					
2021	7,531,133 est.	6.4%	2023	2,000,000				2,000,000

Note: Free Cash is certified by the State as of each June 30th. Once this is done, certified free cash becomes available for Town Meeting appropriation. FY2021 Free Cash is an estimate.

(1) 375th Celebration (\$20,000, 57ATM2010) and Old Calf Pasture Restoration (\$14,430, 58ATM2010)

(2) FY12 Supplemental Assessment for MMRS (2011) (\$24,822, 10ATM2011)

(3) CPS Busses (\$600,000, 24ATM2015) and White Pond Management (\$25,000, 29ATM2015)

(4) Junction Village (\$1,000,000, 30ATM2017)

(5) Affordable Housing Support (\$500,000, 23ATM2019)

(6) Middle School Stabilization Fund (\$2,000,000, 29ATM2020), Affordable Housing (\$500,000, 14ATM2020), Electric Buses (\$50,000, 30ATM2020)

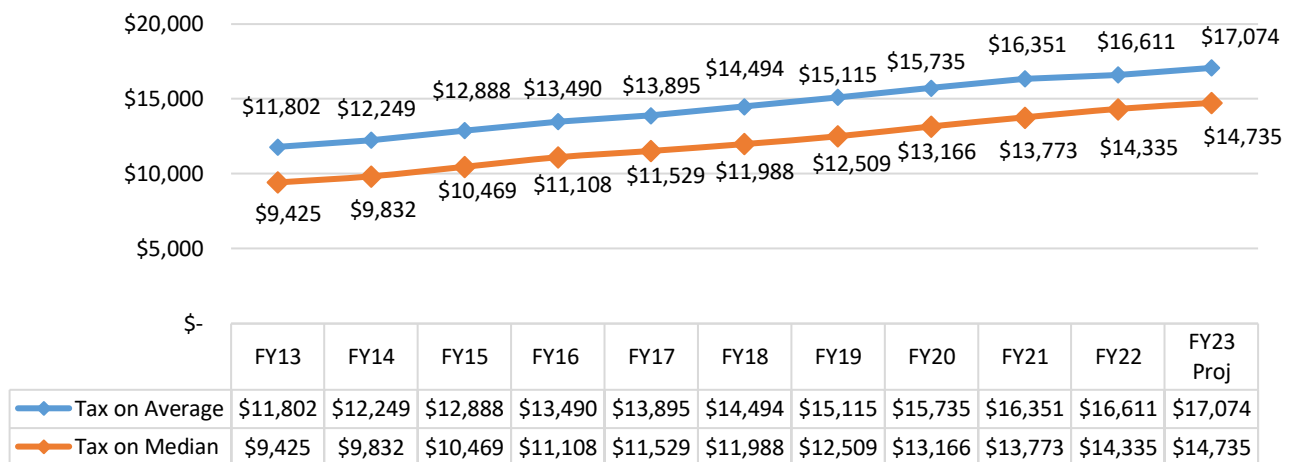
FY23 Financial Summary – Property Taxes

Property Taxes

The FY23 General Fund budget is estimated to increase the average property tax revenue for single-family parcels borne by existing taxpayers by 2.62%, resulting in an average tax bill of \$17,074 and a median tax bill of \$14,735. The tax levy is estimated to be \$104,355,859.

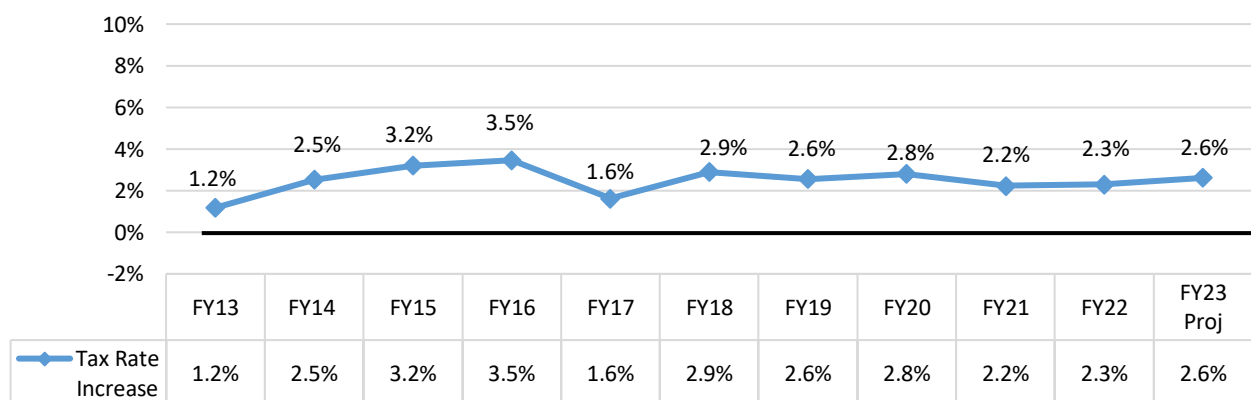
The average property tax revenue increases that are borne by existing taxpayer does not include revenue earned from new construction, called “New Growth”, since this revenue is an addition to existing tax base. Historically, the average revenue increase (borne by existing taxpayers) is in the range of 2.5% to 2.8%.

Average and Median Tax Bills on Single Family Parcels



There is an understandable gap between the average and median tax bills for single-family parcels. Average tax bills are larger because this calculation takes the sum of all of the tax bills and divides by the number of tax bills. Properties with large, assessed valuations increase this average number. Median tax bills estimate the amount of the tax bill that is right in the middle of all bills to be issued. Accordingly, half of the single-family houses would have a tax bill less than \$14,735 and half would have a tax bill more than this median amount.

Average Tax Revenue Increases (Borne by Existing Taxpayers)



FY23 Financial Summary – Property Taxes

Property Tax Rate Schedule

Assessment Date	Fiscal Year	Median single family parcel			Average single family value	Tax Bill	impact on existing taxpayers			
		value	Tax rate	Tax Bill			Total Tax Levy	New Growth Levy	Net Levy	% over prior total levy
Jan. 1, 2012	2013	669,850	14.07	9,425	838,804	11,802	71,123,429	1,183,336	69,940,093	+1.18%
Jan. 1, 2013	2014	680,400	14.45	9,832	847,681	12,249	74,135,633	1,220,624	72,915,009	+2.52%
Jan. 1, 2014	(a) 2015	732,600	14.29	10,469	901,857	12,888	77,341,746	835,499	76,506,247	+3.20%
Jan. 1, 2015	2016	798,000	13.92	11,108	969,130	13,490	81,319,099	1,284,004	80,035,095	+3.46%
Jan. 1, 2016	2017	819,400	14.07	11,529	987,566	13,895	84,050,189	1,412,859	82,637,330	+1.62%
Jan. 1, 2017	(a) 2018	838,900	14.29	11,988	1,014,301	14,494	87,807,057	1,321,330	86,485,727	+2.90%
Jan. 1, 2018	2019	881,550	14.19	12,509	1,065,176	15,115	91,291,587	1,235,953	90,055,634	+2.56%
Jan. 1, 2019	2020	925,200	14.23	13,166	1,105,783	15,735	95,040,945	1,195,259	93,845,686	+2.80%
Jan. 1, 2020	2021	928,100	14.84	13,773	1,101,824	16,351	98,128,300	957,827	97,170,473	+2.24%
Jan. 1, 2021	2022	\$ 971,200	14.76	14,335	\$ 1,125,400	16,611	\$ 100,761,183	\$ 970,883	\$ 99,790,300	+2.32%
<i>estimate</i> Jan. 1, 2022	2023			\$ 14,735		\$ 17,074	\$ 104,355,859	\$ 950,000	\$ 103,405,859	+2.62%

notes: (a) valuation certification year, Mass. Dept. of Revenue on-site review

Operating overrides and debt exclusion levy impact		Voted Operating		% incr. in levy	Debt Exclusion		Change from prior year	Total change in tax levy
Fiscal Year		Override levy			Levy			
2012		none			4,069,862	54,432 *		2,577,600
2013		none			4,088,721	18,859 *		2,000,432
2014		none			4,801,422	712,701 *		3,012,204
2015		none			5,444,595	643,173 *		3,206,113
2016		none			5,810,834	366,239 *		3,977,353
2017		none			6,266,168	455,334 *		2,731,090
2018		none			6,383,991	117,823 *		3,756,868
2019		none			6,443,014	59,023 *		3,484,530
2020		none			6,867,289	424,275		3,749,358
2021		none			7,041,835	174,546		3,087,355
current year	2022	none			6,869,344	-172,491		2,632,883
estimate	2023	none			6,687,266	-182,078		3,594,676

* FY11 is net of \$1,000,000 appropriated from the Debt Stabilization Fund and \$431,796 Thoreau MSBA grant allocation.
FY12 is net of \$700,000 appropriated from the Debt Stabilization Fund and \$427,413 Thoreau MSBA grant allocation.
FY13 is net of \$475,000 appropriated from the Debt Stabilization Fund and \$409,878 Thoreau MSBA grant allocation.
FY14 is net of \$965,000 appropriated from Debt Stabilization Funds (Elementary and High School) and \$409,878 Thoreau MSBA grant allocation.
FY15 Adopted budget is net of \$500,000 appropriated from Debt Stabilization Funds (High School) and \$409,878 Thoreau MSBA grant allocation.
FY16 Adopted budget is net of \$1,500,000 appropriated from Debt Stabilization Funds (High School) and \$409,878 Thoreau MSBA grant allocation.
FY17 Adopted is net of \$1,000,000 proposed from Debt Stabilization Funds (High School) and \$409,878 Thoreau MSBA grant allocation (final).
FY18 Adopted is net of \$785,000 appropriated from HS Debt Stabilization Fund.
FY19 Projected is net of \$225,000 proposed from HS Debt Stabilization Fund and \$186,272 from Exempt Debt Reserve (created out of necessity from 2017 Bond Refunding Issue).

FY23 Financial Summary – Property Taxes

Assessed Valuation Schedule

Assessed Valuation, Levy Limit, Tax Levy and Rates: FY1980 to FY2022

Fiscal Year	Total Assessed Value	Levy Ceiling	Levy Limit	Actual Levy		Uniform Tax Rate	Actual Tax Rates			"CIP" ratio	Unused Levy Limit	
				Within Limit	Debt Exclusion		Residential	Open Space	Commercial		\$	as % of Limit
1980	\$371,034,400			\$13,060,411		\$35.20						
1981	\$383,133,677			\$15,248,720		\$39.80						
1982	\$644,119,237	\$16,102,981	\$15,629,937	\$15,093,532		\$23.43	23.60	20.06	23.43	100.0	\$536,405	3.43%
1983	\$651,122,529	\$16,278,063	\$16,214,000	\$15,342,973		\$23.56	23.66	19.99	23.78	100.9	\$871,027	5.37%
1984	\$784,563,443	\$19,614,086	\$17,006,633	\$15,465,780		\$19.71	19.25	16.36	22.63	114.8	\$1,540,853	9.06%
1985	\$801,293,191	\$20,032,330	\$17,780,870	\$15,648,020		\$19.53	19.13	16.26	22.00	112.6	\$2,132,850	12.00%
1986	\$822,949,238	\$20,573,731	\$18,605,674	\$16,125,650		\$19.59	19.25	16.36	21.71	110.8	\$2,480,024	13.33%
1987	\$1,464,903,743	\$36,622,594	\$19,600,366	\$17,296,129		\$11.81	11.47	9.75	13.95	118.1	\$2,304,237	11.76%
1988	\$1,510,487,280	\$37,762,182	\$20,651,135	\$18,392,726		\$12.18	11.89	10.11	14.04	115.3	\$2,258,409	10.94%
1989	\$1,547,164,362	\$38,679,109	\$21,574,623	\$19,908,672		\$12.87	12.61	10.72	14.60	113.4	\$1,665,951	7.72%
1990	\$2,188,108,438	\$54,702,711	\$22,609,017	\$21,603,000		\$9.87	9.72	8.27	10.82	109.6	\$1,006,017	4.45%
1991	\$2,185,289,176	\$54,632,229	\$23,486,987	\$23,083,329		\$10.56	10.21	8.68	12.87	121.9	\$403,658	1.72%
1992	\$1,863,767,794	\$46,594,195	\$24,325,878	\$24,324,345		\$13.05	12.62	10.73	15.91	121.9	\$1,533	0.01%
1993	\$1,831,121,461	\$45,778,037	\$25,229,582	\$24,770,829		\$13.53	13.27	11.28	15.57	115.1	\$458,753	1.82%
1994	\$1,842,884,146	\$46,072,104	\$26,148,398	\$25,639,506	\$435,498	\$14.15	13.98	11.89	15.57	110.0	\$508,892	1.95%
1995	\$1,853,888,132	\$46,347,203	\$27,110,678	\$26,562,285	\$504,753	\$14.60	14.49	12.32	15.62	107.0	\$548,393	2.02%
1996	\$2,246,615,332	\$56,165,383	\$28,513,798	\$27,531,054	\$279,059	\$12.40	12.42	10.56	12.40	100.0	\$982,744	3.45%
1997	\$2,273,535,628	\$56,838,391	\$29,574,375	\$28,652,539	\$544,685	\$12.84	12.86	10.93	12.84	100.0	\$921,836	3.12%
1998	\$2,288,809,124	\$57,220,228	\$30,582,585	\$29,804,080	\$545,529	\$13.26					\$778,505	2.55%
1999	\$2,704,003,171	\$67,600,079	\$32,061,277	\$31,406,074	\$772,688	\$11.90					\$655,203	2.04%
2000	\$2,742,122,055	\$68,553,051	\$33,421,403	\$32,453,928	\$725,749	\$12.10					\$967,475	2.89%
2001	\$2,783,643,972	\$69,591,099	\$34,827,754	\$34,225,525	\$681,370	\$12.54					\$602,229	1.73%
2002	\$3,974,434,046	\$99,360,851	\$38,958,156	\$38,226,458	\$842,228	\$9.83					\$731,698	1.88%
2003	\$4,408,301,807	\$110,207,545	\$42,171,555	\$41,782,825	\$713,204	\$9.64					\$388,730	0.92%
2004	\$4,411,852,520	\$110,296,313	\$45,336,664	\$45,161,214	\$1,560,304	\$10.59					\$175,450	0.39%
2005	\$5,117,100,515	\$127,927,513	\$48,886,984	\$48,293,261	\$1,854,324	\$9.80					\$593,723	1.21%
2006	\$5,207,535,371	\$130,188,384	\$51,679,906	\$50,786,544	\$2,486,543	\$10.23					\$893,362	1.73%
2007	\$5,309,253,831	\$132,731,346	\$54,523,353	\$53,363,359	\$2,702,361	\$10.56					\$1,159,994	2.13%
2008	\$5,498,736,316	\$137,468,408	\$57,254,951	\$55,919,464	\$3,026,989	\$10.72					\$1,335,487	2.33%
2009	\$5,264,591,702	\$131,614,793	\$59,634,076	\$58,717,305	\$3,931,336	\$11.90					\$916,771	1.54%
2010	\$5,026,552,229	\$125,663,806	\$62,197,127	\$61,284,932	\$4,512,636	\$13.09					\$912,195	1.47%
2011	\$5,045,140,030	\$126,128,501	\$64,569,355	\$62,529,967	\$4,015,430	\$13.19					\$2,039,388	3.16%
2012	\$5,090,058,629	\$127,251,466	\$67,047,174	\$65,053,133	\$4,069,863	\$13.58					\$1,994,041	2.97%
2013	\$5,054,970,094	\$126,374,252	\$69,911,104	\$67,034,708	\$4,088,721	\$14.07					\$2,876,396	4.11%
2014	\$5,130,493,662	\$128,262,342	\$72,879,506	\$69,334,221	\$4,801,422	\$14.45					\$3,545,285	4.86%
2015	\$5,412,298,562	\$135,307,464	\$75,539,516	\$71,897,151	\$5,444,595	\$14.29					\$3,642,365	4.82%
2016	\$5,841,889,295	\$146,047,232	\$78,712,008	\$75,508,265	\$5,810,834	\$13.92					\$3,203,743	4.07%
2017	\$5,973,716,402	\$149,342,910	\$82,116,773	\$77,784,021	\$6,266,168	\$14.07					\$4,332,752	5.28%
2018	\$6,144,650,600	\$153,616,265	\$85,491,022	\$81,423,066	\$6,383,992	\$14.29					\$4,067,956	4.76%
2019	\$6,447,033,517	\$161,175,838	\$88,864,251	\$84,848,573	\$6,443,013	\$14.19					\$4,015,678	4.52%
2020	\$6,684,933,635	\$167,123,341	\$99,148,405	\$88,172,646	\$6,868,298	\$14.23					\$4,107,460	4.14%
2021	\$6,670,507,650	\$166,762,691	\$102,587,806	\$91,093,557	\$7,034,743	\$14.84					\$4,452,414	4.34%
2022	\$6,826,881,734	\$170,672,043	\$105,774,848	\$93,895,429	\$6,869,345	\$14.76					\$5,010,074	4.74%

FY23 Financial Summary – Revenues

Revenues

Property Tax Detail Schedule

PROPERTY TAX DETAIL - GENERAL FUND (FY17 - FY21 Actuals, FY22 Budgeted, and FY23 Projected)

	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Projected
Property Tax:							
66. Base	\$76,347,645	\$80,101,736	\$83,612,620	\$86,978,397	\$90,127,638	\$92,920,956	\$96,718,593
67. New Growth	1,436,376	1,321,330	1,235,953	1,195,259	\$957,827	970,883	950,000
68. Within levy limit	<u>\$77,784,021</u>	<u>\$81,423,066</u>	<u>\$84,848,573</u>	<u>\$88,173,656</u>	<u>\$91,085,465</u>	<u>\$93,891,839</u>	<u>\$97,668,593</u>
Debt Exclusion:							
69. Concord-Carlisle High School	\$189,624	\$179,233	\$0	\$0	\$0	\$0	\$0
70. New CCHS building	3,508,314	3,472,251	3,404,344	3,348,113	3,311,646	3,241,186	3,179,377
Harvey Wheeler CC renovations	0	0	0	0	0	0	0
Middle School Feasibility Study					338,789	323,750	310,250
71. CPS Bus Depot		158,661	141,026	251,000	244,000	235,250	226,500
72. Alcott School - Bond, Sept. '04 (\$7m), refunded May '15	432,645	418,265	406,960	393,715	376,620	302,930	289,263
73. Alcott School - Ph 2 bond, Mar. '07 (\$2.35m)	191,724	176,240	166,320	159,500	153,700	147,900	58,588
74. Thoreau School - Bond, Sept. '06 (\$10m)	670,755	219,710	200,190	178,135	155,605	61,238	112,150
75. Thoreau School - Bond, Sept. '07 (\$6.8m)	525,570	500,537	445,440	427,560	413,760	399,960	386,160
76. Thoreau school - Bond, Mar. '09 (\$140k)	0	0	0	0	0	134,108	0
77. Willard School Design - Bond Spr. '08 (\$1.84m)	198,269	181,563	191,110	0	0	0	0
78. Willard School - Bond, Mar. '09 (\$11.9m)	918,750	898,438	580,262	796,110	771,910	746,710	723,550
79. Willard School - Bond, Jan. '10(\$12.9m)	972,475	954,300	935,680	916,375	821,689	798,500	780,250
80. Phase 1, WPAT State Loan	101,089	99,794	99,794	99,794	99,794	99,794	99,794
81. Willard constr. - Bond, June '11 (\$400k est)	0	0	0	0	0	0	0
82. Thoreau advance refunding, May '15	0	0	0	0	0	0	0
83. MMRHS, New building	0	0	146,887	297,995	354,322	378,019	521,385
84. subtotal, debt exclusion	<u>\$7,709,215</u>	<u>\$7,258,992</u>	<u>\$6,718,013</u>	<u>\$6,868,297</u>	<u>\$7,041,835</u>	<u>\$6,869,344</u>	<u>\$6,687,266</u>
less:							
85. Elementary School Debt Stabilization				0	0	0	0
85A. Bond Premium	(3,449)			-1,008	0	0	0
85B. CCRSY PY Debt Reserve	(29,719)			0	0	0	0
86. Thoreau School MSBA grant	(409,878)			0	0	0	0
87. High School Debt Stabilization	(1,000,000)	(875,000)	(275,000)	0	0	0	0
88. Net debt exclusion	<u>\$6,266,168</u>	<u>\$6,383,992</u>	<u>\$6,443,013</u>	<u>\$6,867,289</u>	<u>\$7,041,835</u>	<u>\$6,869,344</u>	<u>\$6,687,266</u>
89. TOTAL PROPERTY TAX	<u>\$84,050,189</u>	<u>\$87,807,058</u>	<u>\$91,291,587</u>	<u>95,040,945</u>	<u>\$98,127,300</u>	<u>\$100,761,183</u>	<u>\$104,355,859</u>

FY23 PROJECTED TAX LEVY INCREASE

	<u>Amount</u>	<u>Percent Increase</u>
Property Tax - Base	\$3,797,637	4.09%
Property Tax - Net Debt Exclusion	<u>(\$182,078)</u>	<u>-2.65%</u>
Total for Existing Taxpayers	\$3,615,559	1.44%
Property Tax - New Growth	<u>(\$20,883)</u>	<u>-2.15%</u>
Total Property Tax	\$3,594,676	3.57%

FY23 Financial Summary – Revenues

State Aid and Local Receipts Schedule

State Aid and Local Receipts

FY19 - FY21 Actuals, FY22 Budgeted, FY23 Proposed

	<u>FY19</u> <u>Actual</u>	<u>FY20</u> <u>Actual</u>	<u>FY21</u> <u>Actual</u>	<u>FY22</u> <u>Budgeted</u>	<u>FY23</u> <u>Proposed</u>	<u>FY22 to FY23</u>		<u>Percent</u> <u>of Total</u>
						<u>Amount</u>	<u>Percent</u>	
<u>State Aid</u>								
4602 EARLY VOTING	\$6,020	\$0	\$13,980	\$0	\$0	\$0	0.00%	0.00%
4611 LOSS OF TAXES STATE LAND	\$529,254	\$570,619	\$585,466	\$645,694	\$645,337	(\$357)	-0.06%	4.54%
4613 ABATEMENTS TO VETERANS	\$0	\$0	\$4,016	\$27,966	\$26,728	(\$1,238)	-4.43%	0.19%
4614 ABATEMENTS TO SURVIVING SPOUSE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4615 ABATEMENTS TO THE BLIND	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4616 ABATEMENTS TO THE ELDERLY	\$3,012	\$4,016	\$0	\$0	\$0	\$0	0.00%	0.00%
4620 SCHOOL AID CH. 70	\$3,429,247	\$3,552,455	\$3,737,831	\$3,797,771	\$3,908,868	\$111,097	2.93%	27.53%
4623 CHARTER SCHL TUTION ASSESSMENT RE	\$17,806	\$3,799	\$2,479	\$41,422	\$30,264	(\$11,158)	-26.94%	0.21%
4666 CORRECTIONAL INSTIUTIONAL AID	\$144,603	\$143,654	\$150,531	\$0	\$0	\$0	0.00%	0.00%
4667 VETERANS BENEFITS	\$48,245	\$48,879	\$27,098	\$17,891	\$38,167	\$20,276	113.33%	0.27%
4673 UNRESTRICTED GEN GOVT AIDE	\$1,199,501	\$1,231,888	\$1,262,345	\$1,275,004	\$1,309,429	\$34,425	2.70%	9.22%
LIBRARY OFFSET RECEIPT	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$32,366</u>	<u>\$36,442</u>	<u>\$4,076</u>	<u>12.59%</u>	<u>0.26%</u>
TOTAL - STATE AID	\$5,377,689	\$5,555,310	\$5,783,746	\$5,838,114	\$5,995,235	\$157,121	2.69%	42.22%
<u>Local Excise Taxes</u>								
4150 MOTOR VEHICLE EXCISE	\$3,204,396	\$2,906,462	\$3,224,472	\$3,100,000	\$3,410,000	\$310,000	10.00%	24.01%
4162 FARM EXCISE	\$1,839	\$2,135	\$0	\$0	\$0	\$0	0.00%	0.00%
4166 ROOM OCCUPANCY	\$865,598	\$530,214	\$219,427	\$300,000	\$700,000	\$400,000	133.33%	4.93%
4167 JET FUEL	\$240,085	\$263,161	\$152,253	\$150,000	\$250,000	\$100,000	66.67%	1.76%
4168 LOCAL MEALS TAX	\$423,881	\$393,523	\$267,371	\$350,000	\$500,000	\$150,000	42.86%	3.52%
4324 MV LESSOR SURCHARGE	<u>\$202</u>	<u>\$4,155</u>	<u>\$87</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>0.00%</u>
TOTAL - LOCAL EXCISE TAXES	\$4,736,002	\$4,099,650	\$3,863,610	\$3,900,000	\$4,860,000	\$960,000	24.62%	34.22%
<u>Licenses and Permits</u>								
4411 LICENSES PERMITS	\$1,270,170	\$1,163,209	\$1,248,647	\$1,000,000	\$1,150,000	\$150,000	15.00%	8.10%
4412 ALCOHOLIC BEVERAGES	<u>\$98,550</u>	<u>\$2,925</u>	<u>(\$9,963)</u>	<u>\$45,000</u>	<u>\$90,000</u>	<u>\$45,000</u>	<u>100.00%</u>	<u>0.63%</u>
TOTAL - PERMITS	\$1,368,720	\$1,166,134	\$1,238,684	\$1,045,000	\$1,240,000	\$195,000	18.66%	8.73%
<u>Fines and Forfeitures</u>								
4171 PENALTY INTEREST-PROP. TAXES	\$1,323	\$538	\$1,117	\$100,000	\$100,000	\$0	0.00%	0.70%
4172 REAL ESTATE INTEREST	\$94,345	\$132,218	\$173,746	\$0	\$0	\$0	0.00%	0.00%
4173 TAX TITLE INTEREST	\$59,273	\$71,159	\$57,056	\$10,000	\$20,000	\$10,000	100.00%	0.14%
4174 MV EXCISE INTEREST	\$5,657	\$6,359	\$10,535	\$0	\$0	\$0	0.00%	0.00%
4175 DEF. REAL ESTATE INTEREST	\$173,056	\$11,025	\$2,749	\$0	\$0	\$0	0.00%	0.00%
4771 TOWN BYLAW FINES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4775 COURT FINES	\$2,060	\$1,348	\$1,049	\$35,000	\$35,000	\$0	0.00%	0.25%
4777 DISTRICT COURT FINES	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4778 CIVIL FINES RMV	<u>\$55,384</u>	<u>\$54,340</u>	<u>\$49,820</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>0.00%</u>
TOTAL - FINES	\$391,097	\$276,986	\$296,072	\$145,000	\$155,000	\$10,000	6.90%	1.09%
<u>Rentals</u>								
4359 WIRELESS RENTAL FEES	\$234,143	\$228,564	\$230,833	\$222,500	\$222,500	\$0	0.00%	1.57%
4360 RENTALS - HWCC	\$26,086	\$42,395	\$3,686	\$35,000	\$35,000	\$0	0.00%	0.25%
4361 MILLBROOK TARRY	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4362 RIPLEY RENTAL	\$23,831	\$20,634	\$29,901	\$27,750	\$27,750	\$0	0.00%	0.20%
4363 MARSHALL FARM RENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4364 MCGRATH FARM RENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4365 37 KNOX TRAIL RENT	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4830 INTEREST ON INVESTMENTS	<u>\$687,046</u>	<u>\$657,707</u>	<u>\$202,636</u>	<u>\$200,000</u>	<u>\$400,000</u>	<u>\$200,000</u>	<u>100.00%</u>	<u>2.82%</u>
TOTAL - RENTALS	\$971,105	\$949,301	\$467,055	\$485,250	\$685,250	\$200,000	41.22%	4.83%

FY23 Financial Summary – Revenues

State Aid and Local Receipts Schedule (Continued)

State Aid and Local Receipts

FY19 - FY21 Actuals, FY22 Budgeted, FY23 Proposed

	FY19	FY20	FY21	FY22	FY23	FY22 to FY23		Percent
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Proposed</u>	<u>Amount</u>	<u>Percent</u>	<u>of Total</u>
<u>Fees</u>								
4271 AMBULANCE FEES COASTAL	\$669,408	\$728,397	\$727,026	\$700,000	\$725,000	\$25,000	3.57%	5.11%
4320 FEES	\$1,550	\$1,400	\$1,475	\$0	\$0	\$0	0.00%	0.00%
4321 ADMIN DETAIL FEES	\$35,030	\$39,100	\$46,139	\$40,000	\$40,000	\$0	0.00%	0.28%
4322 FALSE ALARM FEES	\$4,500	\$9,425	\$5,050	\$10,000	\$10,000	\$0	0.00%	0.07%
4323 FIREARM IDENTIFICATION FEE	\$2,775	\$2,563	\$4,188	\$2,500	\$2,500	\$0	0.00%	0.02%
4327 FIRE ALARM MONITOR FEE	\$20,105	\$18,000	\$19,200	\$20,000	\$20,000	\$0	0.00%	0.14%
4328 SUBDIVISION APPLICATION FEES	\$7,150	\$10,400	\$13,429	\$0	\$0	\$0	0.00%	0.00%
4329 COLLECTORS FEES	\$12,525	\$18,225	\$22,025	\$25,000	\$30,000	\$5,000	20.00%	0.21%
4330 COLLECTORS COSTS	\$27,746	\$10,895	\$31,314	\$25,000	\$30,000	\$5,000	20.00%	0.21%
4331 CONSTABLE FEES	\$75	\$0	\$45	\$0	\$0	\$0	0.00%	0.00%
4333 FEES (TOWN CLERK)	\$106,715	\$104,912	\$107,176	\$80,000	\$100,000	\$20,000	25.00%	0.70%
4335 CABLE TV FRANCHISE	\$0	\$0	\$2,346	\$0	\$0	\$0	0.00%	0.00%
4337 COBRA FEES	\$448	\$151	\$98	\$0	\$0	\$0	0.00%	0.00%
4338 BAD CHECK FEES	\$2,332	\$1,275	\$1,250	\$0	\$0	\$0	0.00%	0.00%
4339 FILING FEES	\$13,777	\$10,400	\$5,600	\$10,000	\$10,000	\$0	0.00%	0.07%
4347 BUILDING REVIEW FEE	\$13,615	\$9,605	\$15,740	\$0	\$0	\$0	0.00%	0.00%
4348 HWCC PARK LOT MAINTENANCE FEE	\$0	\$2,266	\$1,412	\$0	\$0	\$0	0.00%	0.00%
4370 MISCELLANEOUS REVENUE	\$42,938	\$14,373	\$26,810	\$0	\$50,000	\$50,000	0.00%	0.35%
4376 HEALTH SERVICES OVERHEAD	\$13,206	\$11,083	\$11,951	\$0	\$0	\$0	0.00%	0.00%
4414 FIRE ALARM	\$19,550	\$10,000	\$23,603	\$7,500	\$7,500	\$0	0.00%	0.05%
4567 SCHOOL MEDICAID PAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4772 LIBRARY BOOK FINES	\$33,535	\$23,286	\$3,555	\$10,000	\$25,000	\$15,000	150.00%	0.18%
4857 TUITION - INTEGRATED PRESCHOOL	<u>\$115,972</u>	<u>\$0</u>	<u>\$6,494</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>0.00%</u>
TOTAL - FEES	\$1,142,951	\$1,025,756	\$1,075,923	\$930,000	\$1,050,000	\$120,000	12.90%	7.39%
<u>Other Revenue</u>								
4141 41A REDEMPTION	\$82,362	\$33,343	\$23,617	\$0	\$0	\$0	0.00%	0.00%
4161 61B ROLLBACK	\$0	\$78,328	\$8,832	\$0	\$0	\$0	0.00%	0.00%
4161 61A ROLLBACK	\$0	\$0	\$101,740	\$0	\$0	\$0	0.00%	0.00%
4180 PILOT	\$0	\$0	\$474,500	\$0	\$0	\$0	0.00%	0.00%
4181 PILOT-HOUSING AUTHORITY	\$0	\$44,440	\$22,536	\$25,000	\$25,000	\$0	0.00%	0.18%
4182 PILOT-FISH WILDLIFE	\$2,827	\$3,418	\$3,284	\$0	\$0	\$0	0.00%	0.00%
4190 SUPPLEMENTAL PROPERTY TAX	\$130,327	\$94,151	\$79,207	\$50,000	\$100,000	\$50,000	100.00%	0.70%
4369 SREC REVENUE	\$15,605	\$16,698	\$13,821	\$15,000	\$15,000	\$0	0.00%	0.11%
4371 POLICE FIRE IOD	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4375 MISC REVENUE NON-RECURRING	\$80,908	\$20,286	\$6,689	\$50,000	\$75,000	\$25,000	50.00%	0.53%
4378 REFUND PRIOR YEAR	\$4,921	\$24,359	\$6,236	\$0	\$0	\$0	0.00%	0.00%
4387 E-RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
4388 RHS RESALE FEE	\$0	\$0	\$4,641	\$0	\$0	\$0	0.00%	0.00%
4400 PROCUREMENT CARD REBATES	\$0	\$2,881	\$3,492	\$0	\$0	\$0	0.00%	0.00%
4824 UNREALIZED GAINS / (LOSSES)	\$0	(\$93,803)	(\$99,157)	\$0	\$0	\$0	0.00%	0.00%
4940 PREMIUM FROM SALE OF BONDS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>	<u>0.00%</u>
TOTAL - OTHER	\$316,950	\$224,100	\$649,437	\$140,000	\$215,000	\$75,000	53.57%	1.51%
<u>Total</u>								
STATE AID	\$5,377,689	\$5,555,310	\$5,783,746	\$5,838,114	\$5,995,235	\$157,121	2.69%	42.22%
LOCAL RECEIPTS	<u>\$8,926,826</u>	<u>\$7,741,928</u>	<u>\$7,590,782</u>	<u>\$6,645,250</u>	<u>\$8,205,250</u>	<u>\$1,560,000</u>	<u>23.48%</u>	<u>57.78%</u>
TOTAL REVENUE	\$14,304,514	\$13,297,238	\$13,374,528	\$12,483,364	\$14,200,485	\$1,717,121	13.76%	100.00%

FY23 Financial Summary – Revenues

Stabilization Fund Schedule

Status of Stabilization and other special funds at June 30, 2021

Fund #	FUND TITLE	Legal Basis	Initial Funding		Balance	FY21 transactions & activity (12 months)				Balance
			Amount	Date	at June 30, 2020	Additions	Interest and Dividends	realized and unrealized gains	Funds used	at June 30, 2021
85	Concord Public Schools Capital Needs	Article 32 of 2006	\$487,955.59	3/31/08	\$45,163.48	\$0.00	\$84.89	\$0.00	\$0.00	\$45,248.37
80	Concord Public Schools Technology	Article 25 of 2010	\$25,000.00	12/7/10	\$741.59	\$0.00	\$0.77	\$0.00	\$0.00	\$742.36
83	General Stabilization Fund				\$4,490.41	\$0.00	\$8.34	\$0.00	\$0.00	\$4,498.75
79	Emergency Response	Article 29 of 2012	\$1,000,000.00	6/29/12	\$359,078.36	\$0.00	\$464.82	\$0.00	\$170,880.00	\$188,663.18
77	Middle School Stabilization Fund	Article 29 of 2020	\$2,000,000.00	6/13/21	\$0.00	\$2,000,000.00	\$1,977.93	\$0.00	\$0.00	\$2,001,977.93
SUBTOTAL: STABILIZATION FUNDS			\$3,512,955.59		\$409,473.84	\$2,000,000.00	\$2,536.75	\$0.00	\$170,880.00	\$2,241,130.59
Trustees	Sawyer Trust	Art. 4, Nov. 5, 2007 Special Town Mtg.	\$1,730,437.58	1/3/08	\$5,457.40	\$0.00	\$0.00	\$0.00	\$0.00	\$5,457.40

FY23 Financial Summary – Revenues

Parking Fund Schedule

Parking Meter Fund Statement for Revenues, Expenditures and Changes in Fund Balance

		<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
REVENUES	<u>Code</u>					
Meter collections		213,561	249,110	201,863	159,389	25,835
Meter violations		107,132	79,961	37,865	36,474	24,610
MBTA lot fees		38,422	46,892	40,849	27,858	485
Parking permits		35,172	28,691	42,462	30,854	(6,900)
Total revenues		394,287	404,653	323,039	254,575	44,030
EXPENDITURES						
Personnel Services						
Parking officer	5111	67,055	66,955	118,074	-	851
Hearing officer	5120	356	475	250	-	88
Overtime	5130	43,870	47,739	57,666	-	2,903
Benefits	various	2,676	2,657	3,978	-	12
Total Personnel Services		113,957	117,827	179,968	-	3,853
Supplies & Services						
Electricity - traffic lights	5211/15	6,727	6,595	5,900	5,870	5,953
Equipment maintenance	5243	53	-	-	-	-
Computer Equipment	5245	14,093	16,661	16,390	15,438	966
Traffic signal maintenance	5246	-	-	20,357	4,590	8,602
Vehicular Maintenance	5251	961	2,622	354	-	-
Street Painting Marking	5292	61,387	42,570	35,758	17,281	57,340
Other Property Related	5299	-	-	-	-	-
Data processing - tickets	5303	7,691	4,806	2,594	2,543	1,452
Eng./Architect. Svcs.	5304	-	-	-	-	-
Banking Services	5310	14,794	24,245	25,733	21,949	5,215
Staff Training Svcs.	5318	-	1,000	-	-	665
Other Prof./Tech. Svcs.	5319	4,948	21,482	3,144	45,797	-
Telephone	5341	440	1,387	1,276	1,644	1,335
Postage	5342	732	598	281	288	256
Printing	5381	-	259	2,123	2,512	-
Advertising	5383	122	-	-	-	-
Radar Service	5384	1,613	1,382	1,479	1,633	1,560
Misc. Purchased Services	5399	11,831	27,259	23,014	10,432	139,625
Gasoline	5411	1,011	1,250	591	525	1,150
Printed Forms	5423	759	1,594	2,904	824	458
Office Supplies	5429	2,064	-	-	-	-
Painting Supplies	5434	-	-	-	-	-
Other Vehicle Supplies	5483	8	-	60	-	11
Other equipment supplies	5484	428	26	1,022	5,395	11,976
Sign materials	5541	101	70	28	112	-
Traffic safety devices & signs	5551	5,830	5,532	2,655	1,073	3,575
Miscellaneous Signs	5553	-	19,000	1,051	253	-
Uniforms	5582	-	1,440	6,510	1,226	-

FY23 Financial Summary – Revenues

Parking Fund Schedule (Continued)

Parking Meter Fund Statement for Revenues, Expenditures and Changes in Fund Balance

		<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Supplies & Services (Continued)	<u>Code</u>					
Other Misc. Supplies	5599	100	9	132	251	-
Intergovernmental Assess.	5646	7,749	7,749	7,749	7,749	3,860
Total Supplies & Services		143,444	187,537	161,103	207,384	243,998
Capital Outlay						
Other Equipment Expense	5709	-	-	-	-	-
Highway Improvements	5841	2,878	1,200	-	-	-
Public Safety Equipment	5857	7,500	-	9,293	8,658	-
Meter Replacement	5866	50,197	-	-	-	-
Total Capital Outlay		60,575	1,200	9,293	8,658	-
Interfund transfers		66,869	67,138	70,942	69,600	-
Total expenditures		384,846	373,701	421,306	285,642	247,851
Surplus / Deficit		9,441	30,952	(98,267)	(31,068)	(203,822)
FUND BALANCE, JULY 1		258,064	267,506	298,458	200,191	169,122
FUND BALANCE, JUNE 30		267,506	298,458	200,191	169,122	(34,700)

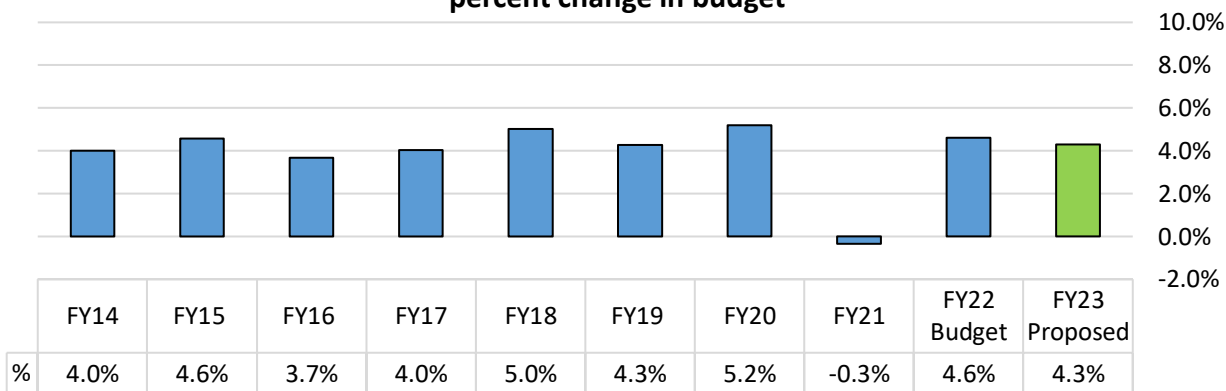
FY23 Financial Summary – Expenditures

Expenditures

Town Government

This budget category relates to all sections of Town Government services that are under the direction and control of the Town Manager in accordance with the Town Charter. These sections include General Government, Finance, Planning and Land Management, Human Services, Public Safety and Public Works. It should be noted that the operating appropriation is comprised of the amount raised from the General Fund and transferred from other sources, primarily the Enterprise Funds. These transfers pay for support services provided by the Town Government departments. For example, the Light Plant relies on the Town Manager's Office and the Finance Department to run its operations. In FY23, the General Fund portion of the Town Government budget is proposed to be \$27,506,598 and the total appropriation is \$29,735,046, which includes \$2,228,448 in interfund transfers and local receipt revenue.

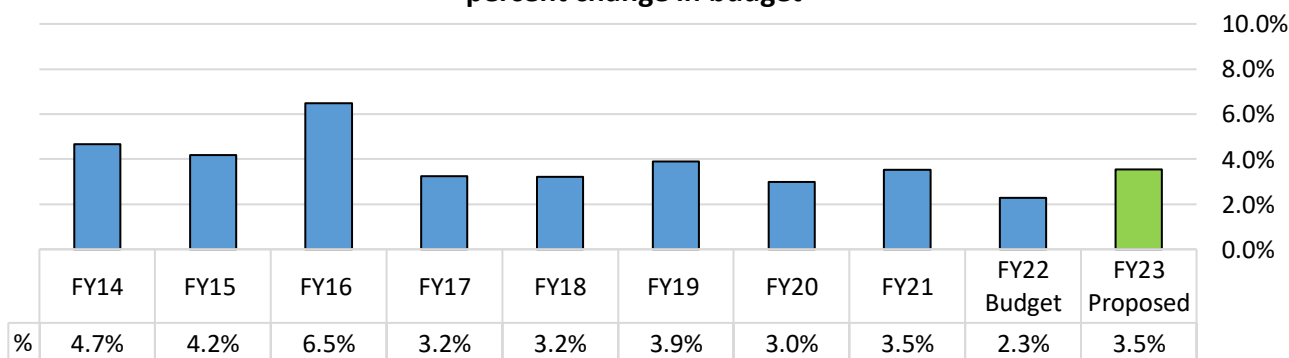
Town Government General Fund operations
percent change in budget



Concord Public Schools

Concord Public Schools (CPS) provides the education of Concord students in grades K through 8. Additional information about the CPS budget is found in the School Section of this Budget Book as well as a more detailed analysis of this budget presented by the School Department. The School Department is under the control and direction of a 5-member elected School Committee and management of the School Superintendent. The FY23 proposed operating budget totals \$43,186,745.

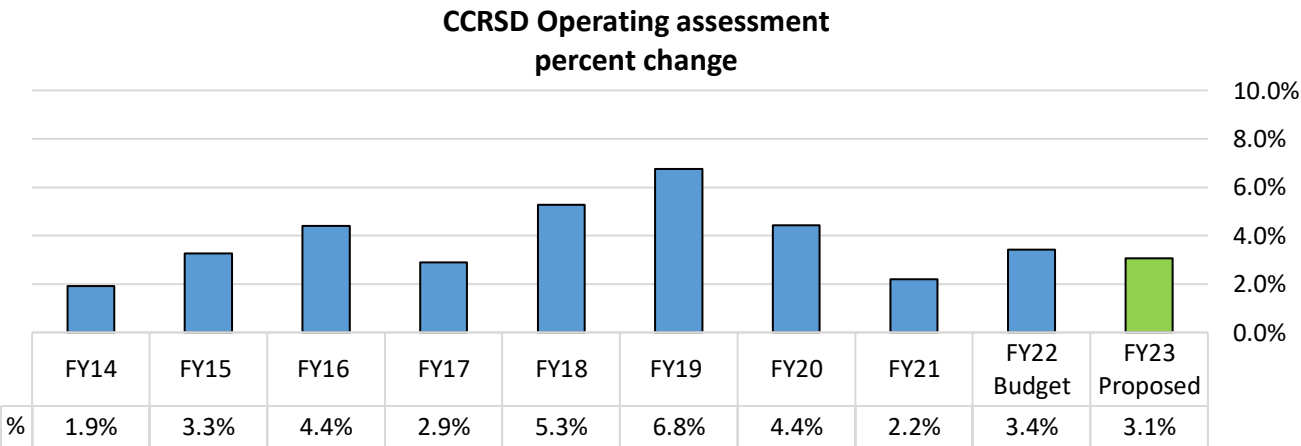
Concord Public Schools (K-8)
percent change in budget



FY23 Financial Summary – Expenditures

Concord-Carlisle Regional School District

Since the Concord-Carlisle Regional School District (CCRS) is a separate political subdivision but not a separate taxing authority, the Town budget includes an assessment payable to CCRSD based on Concord’s share of the previous year’s enrollment figures. In the School Section, there is additional information breaking down the assessment amount shown in this category. Separate budget documents of the CCRSD supplied by the School Department provide a more detailed analysis of the Regional School District’s budget, which is under the control and direction of a 7-member elected School Committee and management of the School Superintendent. The FY23 assessment totals \$24,962,356, which includes \$21,782,979 for operating expenses and \$3,179,377 for debt service.



Minuteman Regional Vocational Technical School District

In a similar manner in which funds are transferred to the Concord-Carlisle Regional School District, the Town pays an assessment to the 10-town Minuteman Regional Vocational Technical School District (MRVTSD) calculated in part based on Concord’s enrollment. The FY23 proposed assessment is \$1,508,544, of which \$987,159 is for operating expenses and \$521,385 for debt services.

Joint Accounts (Town and CPS)

To take advantage of efficiencies and economies of scale, the Town has decided to combine certain accounts of the Town Government and Concord Public Schools.

Group Insurance and OPEB: These accounts cover the Town’s financial responsibilities for employee health, dental, and basic life insurance for eligible current employees and retirees. The proposed FY23 budget includes \$7,468,322 for Group Insurance. As part of the 2022 Annual Town Meeting, article 13 is proposing to raise \$1,401,347 from the General Fund for OPEB, a \$181,152 or 14.9% increase compared to FY22.

Retirement: This account contains the Town’s portion of the annual funds transferred to the control of the Contributory Retirement System. With the exception of teachers, who are part of the State Teachers Retirement System, substantially all employees who work at least 25 hours per week are covered in accordance with Chapter 32 of the Massachusetts General Laws. The FY23 proposed budget is \$4,882,471, which includes \$3,381,101 from the General Fund and \$1,501,370 from the Pension Reserve Fund.

Social Security / Medicare: All town and school employees hired after April 1, 1986, are subject to the 1.45% Medicare payroll tax. Employees who are not required to be members of the Town’s retirement system (part-

FY23 Financial Summary – Expenditures

time employees working fewer than 25 hours per week and other non-permanent employees) are covered by Social Security and are subject to the 6.2% payroll tax. By federal law, the Town must match all employees' contributions. The FY23 proposed budget for these accounts is \$942,064.

Other Fixed & Mandated Items: This category includes Property & Liability Insurance for the Town Government (not CPS) and Unemployment & Workers Compensation. The FY23 proposed budget totals \$640,450.

Town & CPS Debt Service within Levy Limit: The issuance of debt to finance capital expenditures for both the Town Government and Concord Public Schools is authorized by Town Meeting (by two-thirds majority vote) and is managed by Concord's Chief Financial Officer. This account covers the repayment of associated principal and interest. The FY23 proposed budget is \$4,235,101.

Town & CPS Excluded Debt Service: With a positive two-thirds vote by Town Meeting and a majority vote at a Town election, the Town is authorized to borrow funds that are not constricted by the limitation of Proposition 2 ½. The FY23 proposed budget for this debt service is \$2,986,504.

Other Obligations

There are several accounts that are assessments to other political jurisdictions for debt service.

CCRS D Debt and Excluded Debt: The Town is assessed for the annual debt service of the Concord-Carlisle Regional School District. The FY23 proposed budget is \$3,179,377.

MVTSD Excluded Debt: The Town is assessed for the annual debt service of the Minuteman Regional Vocational Technical School District. The FY23 proposed budget is \$521,385.

Items not subject to appropriation by Town Meeting

The total Town budget plan includes some items that are not subject to appropriation by Town Meeting. These include the following accounts:

State Assessments and Offsets: By state law, these state charges are not subject to Town Meeting appropriation but must be financed within constraints of Proposition 2 ½. The largest item is the assessment for the Massachusetts Bay Transit Authority (MBTA). The FY23 proposed budget is \$565,188.

Snow / Ice & Other Deficits: Because snow removal expense is unpredictable, state law permits deficit spending for this purpose as long as the appropriation in the Winter Maintenance account is at least as much as the previous year's appropriation. If the Winter Maintenance account goes into deficit due to snow events, this account provides a buffer to cover the shortfall and requires the amount to be added to the next year's tax levy within the limit. The FY23 proposed budget totals \$200,000.

Overlay: The Overlay account is the amount added to the property tax levy in excess of the sum required to meet appropriations, state assessments, and permitted deficits. The Overlay is used to cover property tax abatements and exemptions granted in each tax year by the Board of Assessors. The proposed amount is based upon historical experience and is added to the tax levy within the levy limit. The FY23 proposed budget totals \$500,000.

FY23 Financial Summary – Expenditures

Town Government Operating Budget Warrant Article

Town Government Operating Budget				
Item No.	Department	Fiscal 2021 Expenses	Fiscal 2022 Appropriation	Fiscal 2023 Proposal
General Government				
\$4,644,241 is 9.1% of Total				
1	A. Town Manager's Office	\$ 700,814	\$ 739,926	\$ 686,197
	B. Human Resources	468,805	573,349	595,606
	C. Information Systems	917,339	1,244,882	1,348,980
	D. Town Meeting and Reports	62,537	123,096	117,919
	E. Facilities Administration	828,509	1,003,243	1,026,590
	F. Parks & Playgrounds	91,879	150,205	215,776
	G. Resource Sustainability	156,269	162,949	165,203
	H. Visitor's Center and Restroom	22,864	34,342	37,970
	Subtotal	3,249,017	4,031,991	4,194,241
2	A. Legal Services	534,585	425,000	450,000
	Department Subtotal	3,783,602	4,456,991	4,644,241
Finance				
\$2,386,111 is 4.7% of Total				
3	A. Finance Administration	\$ 550,704	\$ 562,252	\$ 555,491
	B. Treasurer-Collector	425,587	525,485	505,631
	C. Town Accountant	325,077	339,722	340,945
	D. Assessors	411,244	457,391	444,387
	E. Town Clerk	375,762	399,720	439,831
	F. Elections	67,185	53,068	89,374
	G. Registrars	7,954	6,220	10,452
	Department Subtotal	2,163,513	2,343,858	2,386,111
Planning and Land Management				
\$2,213,816 is 4.4% of Total				
4	A. Planning Administration	\$ 575,680	\$ 564,214	\$ 583,522
	B. Natural Resources	294,230	421,751	449,396
	C. Inspections	443,177	480,311	479,288
	D. Health	420,276	466,952	462,035
	E. Economic Vitality & Tourism	112,400	186,697	190,735
	F. 141 Keyes Road	45,224	49,995	48,840
	Department Subtotal	1,890,987	2,169,920	2,213,816

FY23 Financial Summary – Expenditures

Item No.	Department	Fiscal 2021 Expenses	Fiscal 2022 Appropriation	Fiscal 2023 Proposal
Human Services \$3,536,272 is 6.9% of Total				
5	A. Library	\$ 1,969,308	\$ 2,333,663	\$ 2,398,544
	B. Senior Services			
	B1. Senior Services	498,106	609,998	630,527
	B2. Harvey Wheeler Community Center	77,685	99,923	101,276
	C. Recreation Services			
	C1. Recreation Services	118,350	114,569	114,569
	C2. Hunt Recreation Center	105,529	101,482	93,375
	D. Human Services	71,558	74,700	74,286
	E. Veterans Services	71,914	77,974	78,734
	F. Ceremonies and Celebrations	1,463	39,628	44,960
	Department Subtotal	\$ 2,913,911	\$ 3,451,937	\$ 3,536,272
Public Safety \$10,992,462 is 21.6% of Total				
6	A. Police Department	\$ 4,630,045	\$ 5,479,289	\$ 4,864,484
	B. Animal Control Officer	26,357	27,500	28,500
	C. Police-Fire Station	235,510	252,057	278,317
	D. Fire Department	5,136,492	5,734,791	5,783,853
	E. Emergency Management	10,468	16,000	16,000
	F. West Concord Fire Station	18,583	20,059	21,309
	Department Subtotal	\$ 10,057,454	\$ 11,529,696	\$ 10,992,462
Public Works \$4,627,600 is 9.1% of Total				
7	A. Public Works Administration	\$ 477,575	\$ 414,468	\$ 403,332
	B. Engineering	595,068	507,441	506,999
	C. Highway Maintenance	1,546,869	1,527,876	1,638,237
	D. Winter Maintenance	640,000	640,000	650,000
	E. Parks and Trees	771,307	797,852	901,592
	F. Cemetery	239,918	304,806	312,235
	G. 133/135 Keyes Road	121,164	124,923	183,580
	I. Street Lighting	25,188	27,500	31,625
	Department Subtotal	\$ 4,417,088	\$ 4,344,865	\$ 4,627,600
Item No.	Department	Fiscal 2021 Expenses	Fiscal 2022 Appropriation	Fiscal 2023 Proposal
Unclassified \$1,334,543 is 2.6% of Total				
8	Employee Wellness			
	A. Unused Sick Leave	\$ 2,856	\$ 65,000	\$ 23,061
	B. Public Safety Disability	-	2,500	887
	C. Employee Assistance Program	34,878	7,500	2,661
	Subtotal	37,734	75,000	26,609

FY23 Financial Summary – Expenditures

Item No.	Department	Fiscal 2021 Expenses	Fiscal 2022 Appropriation	Fiscal 2023 Proposal
9	Reserve Fund*	225,000	225,000	225,000
* Transfers totaling \$250,000.00 were made to other accounts in Fiscal Year 2021.				
10	Salary Reserve**	(374,236)	(114,374)	1,057,934
** Transfers totaling \$624,236 in Fiscal Year 2021 and \$972,308 in Fiscal Year 2022 were made to other accounts. The \$624,236 transfer in Fiscal Year 2021 utilized \$250,000 in appropriated funding plus \$374,236 in encumbered monies. The \$972,308 transfer in Fiscal Year 2022 utilized \$700,000 in appropriated funds plus \$272,308 in encumbered monies. In both FY22 and FY23, \$157,934 has been placed in the Salary Reserve pending the completion of CBAs.				
11	Land Fund	10,000	10,000	25,000
	Total Unclassified	\$ (101,502)	\$ 195,626	\$ 1,334,543
TOWN GOVERNMENT SUBTOTAL Account 1-11		\$ 25,125,054	\$ 28,492,894	\$ 29,735,046

Joint (Town - CPS)				
\$21,154,912 is 41.6% of Total				
12	A. Group Insurance	\$ 6,383,694	\$ 6,639,042	\$ 7,468,322
	B. OPEB	1,500,000	1,220,195	-
	C. Property/Liability	300,000	315,000	378,000
	Insurance Subtotal	8,183,694	8,174,237	7,846,322
13	Unemployment/Workers' Comp.			
	A. Unemployment Comp.	110,000	120,000	120,000
	B. Workers' Comp.	110,500	133,575	142,450
	Subtotal	220,500	253,575	262,450
14	A. Retirement, General Fund	4,064,734	3,412,844	3,381,101
	B. Pension, Reserve			1,501,370
	Retirement Subtotal	4,064,734	3,412,844	4,882,471
15	Social Security and Medicare	866,864	910,207	942,064
16	Debt Service			
	A. Long-Term Debt			
	Town Principal and Interest	3,187,205	3,424,300	3,423,349
	CPS Principal and Interest	811,807	743,070	741,752
	Subtotal	3,999,012	4,167,370	4,165,101
	Interest on Notes			70,000
	Other Debt Expense			
	Subtotal Within Levy Limit	3,999,012	4,167,370	4,235,101
	B. Excluded Debt			
	Town Principal and Interest	343,794	335,044	326,294
	CPS Principal and Interest	3,032,073	2,915,095	2,660,210
	Less: Use of Stabilization Funds			
	Subtotal Excluded Debt	3,375,867	3,250,139	2,986,504
	Total Debt Service	7,374,879	7,417,509	7,221,605
	Total Joint (Town - CPS)	\$ 20,710,671	\$ 20,168,372	\$ 21,154,912
	Total Appropriation	\$ 45,835,725	\$ 48,661,266	\$ 50,889,958

FY23 Financial Summary – Expenditures

Town Government

Proposed Interfund Transfers

The narrative and chart to the right presents information about how the Town’s funds (e.g., General Fund and Other Funds) interact within the annual budget structure. This interaction occurs through Interfund Transfers that pay for personnel and services from the General Fund departments. These Other Funds include Concord’s four Enterprise Funds, six Special Revenue & Other Funds, and five types of Local Receipts.

The Town’s fund structure, interconnected as “Non-General Fund” funds, make transfers to pay for personnel and services from General Fund departments.

In FY23, the proposed transfers of funding between Town funds are budgeted to total \$2,228,448. This total is proposed to be paid to the General Fund from the Enterprise Funds (\$1,643,171), Special Revenue & Other Funds (\$500,000), and Local Receipts (\$85,277). These Local Receipts are four types of revenue that include funding from Retirement, Town Trustees, Regional Housing Services Office, and Other Towns.

The chart to the right details these transfers further by showing where portions of funding originate from based on the above three groupings. For example, the General Government section of the General Fund is proposed to be funded with transfers from the Light Fund (\$422,678), Water Fund (\$152,368), Sewer Fund (\$61,899), Solid Waste Fund (\$11,646), Recreation Fund (\$121,029), Minuteman Media Network (\$2,187), Retirement (\$19,325), and the Regional Housing Services Office (\$12,796). In total, this \$803,928 is proposed to be transferred to various departments and divisions in the General Government portion of the General Fund. The transfers are further broken down into the reorganized General Government departments and divisions: Town Manager’s Office (\$261,072), Human Resources (\$184,394), Information Systems (\$204,407), Facilities Administration (\$119,485), and Parks & Playgrounds (\$34,570).

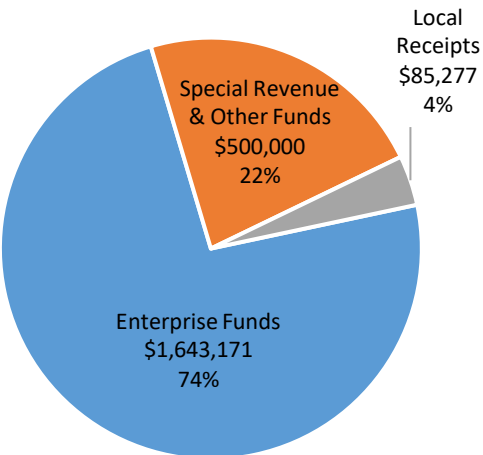
Within the Town Manager’s Office’s budget, the Light Fund is proposed to pay a total of \$117,652, which is 17.1% of the total budget for personnel and services rendered. The budget includes expenses relating to personnel and supplies needed for a fully function executive level office. The Light Plant pays for a portion of those expenses based on pre-determined personnel and non-personnel expense sharing calculations.

For example, the Light Plant in FY23 is proposed to fund 16.9%, or \$105,642, of personnel expenses. This is calculated from 20.0% of proposed salaries that include the Town Manager, Public Information & Communications Officer, Administrative Manager, and Senior Administrative Assistant; 10.0% of the Deputy Town Manager’s proposed salary; 20.0% of all other personnel expenses.

In addition, the Light Fund is also proposed to pay for 20.0% of all other related expenses, which includes Purchased Services, Supplies, and Other Charges. This totals \$12,010.

This transfer of funding totaling \$117,652 from the Light Fund is utilized to pay for the services provided by the Town Manager’s Office.

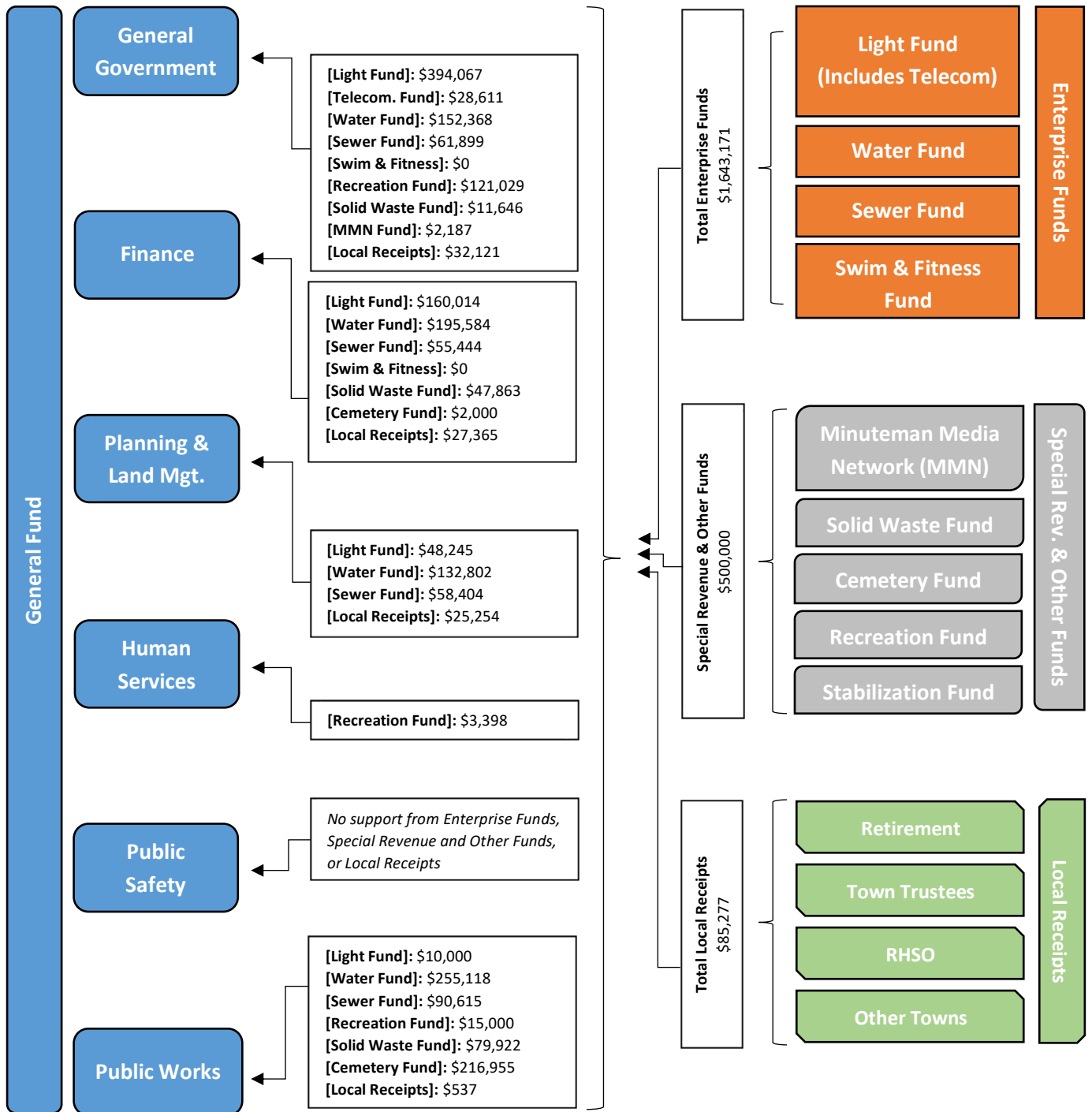
FY23 Proposed Interfund Transfers
Totaling \$2,228,448



FY23 Financial Summary – Expenditures

FY23 Proposed Transfers

Total: \$2,228,448



FY23 Financial Summary – Expenditures

Proposed Staffing Changes

The FY23 proposed staffing levels represent an increase in Full-Time Equivalents (FTEs) of 7.55 compared to FY22. Total Town Government FTEs are proposed to increase from to 248.29 to 255.84.

Town Government Full-Time Equivalents (FTEs) 10-Year Budget History

Budget Unit	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23 Proposed	FY22-FY23 Change
1A Town Manager's Office	5.48	5.48	6.01	5.53	5.53	5.00	5.50	5.50	5.88	6.00	5.00	-1.00
1B Human Resources	3.40	4.00	4.00	4.00	4.07	4.00	4.00	4.00	4.01	5.11	5.28	0.17
1C Information Systems	2.00	3.23	3.25	3.34	3.75	3.75	4.99	5.75	5.75	6.75	7.75	1.00
1D Town Meeting and Reports	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1E Facilities Administration	2.35	2.02	2.02	3.02	3.05	4.04	7.00	8.50	10.50	9.00	9.00	0.00
1F Parks & Playgrounds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.29	1.00	1.13	2.00	0.88
1G Resource Sustainability	0.00	0.00	0.00	0.20	0.50	0.50	1.50	1.50	1.00	1.00	1.00	0.00
1H Visitors' Center	0.00	0.13	0.13	0.13	0.04	0.15	0.00	0.00	0.00	0.00	0.00	0.00
2A Legal Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3A Finance Administration	5.00	5.00	5.00	5.00	5.00	5.00	6.00	7.50	6.00	5.00	5.50	0.50
3B Treasurer-Collector	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00
3C Town Accountant	5.00	5.25	5.25	5.50	5.50	5.50	5.50	3.50	3.50	3.00	3.00	0.00
3D Assessors	4.00	4.14	4.14	4.40	4.44	4.44	4.44	4.40	4.40	4.40	4.40	0.00
3E Town Clerk	3.43	3.45	3.45	3.45	3.45	3.45	3.45	3.60	4.60	4.60	5.52	0.92
3F Elections	0.58	0.31	0.82	0.32	0.81	0.23	0.98	0.79	1.19	0.68	1.24	0.56
3G Registrars	0.10	0.10	0.10	0.10	0.10	0.12	0.09	0.00	0.00	0.00	0.00	0.00
4A Planning	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.50	0.50
Board of Appeals	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4B Natural Resources	3.91	3.86	3.86	3.86	3.86	3.91	3.91	3.91	4.67	5.50	5.46	-0.05
4C Inspections	4.94	4.92	4.94	5.39	5.66	5.66	5.66	5.66	5.50	5.32	5.32	0.00
4D Health	4.11	4.04	4.04	4.16	4.16	4.30	4.30	4.30	4.00	4.00	4.00	0.00
4E Economic Vitality & Tourism	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.72	1.52	1.52	2.06	0.54
4F 141 Keyes Road	0.50	0.50	0.50	0.00	0.50	0.50	0.50	0.00	0.00	0.00	0.00	0.00
5A Library	25.32	25.71	27.13	27.12	27.86	28.16	27.81	29.67	27.85	29.28	31.38	2.10
5B Senior Services	6.22	7.89	8.50	8.93	9.06	9.31	9.86	10.72	10.59	10.76	10.76	0.00
5B1 Harvey Wheeler Community Ctr	1.38	1.41	1.02	1.02	1.02	1.02	1.00	1.00	1.00	1.00	1.00	0.00
5C Recreation Services	1.00	1.00	1.00	0.50	0.75	1.00	1.00	1.00	1.00	1.00	1.00	0.00
5C1 Hunt Recreation Center	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
5D Human Services	0.00	0.00	0.00	1.48	1.48	1.48	1.49	1.00	1.00	1.00	1.00	0.00
5E Veterans' Services	0.38	0.38	0.38	0.45	0.45	0.49	0.50	0.49	0.49	0.49	0.49	0.00
5F Ceremonies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6A Police Department	45.30	45.30	45.30	46.30	46.30	46.30	46.30	47.30	48.30	48.30	48.30	0.00
6B Animal Control Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6C Police and Fire Station	0.50	0.50	0.50	0.03	0.03	0.03	0.03	0.03	0.00	0.00	0.00	0.00
6D Fire Department	39.00	39.90	43.90	43.90	43.90	44.90	44.69	48.53	48.53	48.53	49.04	0.51
6E Emergency Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5F West Concord Fire Station	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7A CPW Administration	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00
7B Engineering	7.10	7.10	7.10	7.00	7.00	7.00	7.00	7.00	7.23	7.23	7.23	0.00
7C Highway Maintenance	12.80	13.19	13.19	13.28	13.78	13.78	13.36	13.36	12.80	12.80	12.80	0.00
7D Winter Maintenance	3.66	1.77	1.77	1.77	1.77	1.77	1.77	1.77	1.72	1.72	1.72	0.00
7E Parks and Trees	9.52	9.43	9.43	9.43	8.75	8.75	8.25	8.25	6.92	6.92	7.84	0.92
7F Cemetery	2.81	1.47	1.47	1.47	1.19	1.19	1.19	1.19	1.24	1.24	1.24	0.00
7G 133 and 135 Keyes Road	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7H1 Road Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7H2 Heavy Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7H3 Drainage Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7H4 Sidewalk Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7I Street Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals	215.79	217.48	224.20	227.08	229.76	230.73	237.07	248.24	247.20	248.29	255.84	7.55
Δ to Previous Fiscal Year	1.84	1.69	6.72	2.88	2.68	0.97	6.34	11.17	-1.04	1.09	7.55	

FY23 Financial Summary – Expenditures

Proposed Budget Changes

The principal actions recommended in this budget for each appropriation account are as follows:

1A Town Manager's Office: The Town Manager's Office's total operating appropriation is proposed to decrease 7.3% compared to FY22. The budget proposes to transfer the Senior Department Clerk position (\$55,959) to Facilities Administration in addition to salary and wage increases. Non-personnel expenses are proposed to increase \$2,848 overall.

1B Human Resources: The Human Resources' total operating appropriation is proposed to increase by 3.9% compared to FY22. This increase is due to proposed salary and wage increases. The budget also proposes \$10,000 in funding to support diversity, equity, inclusion, and belonging goals through broader recruitment avenues, \$15,000 in town-wide training, and other non-personnel savings.

1C Information Systems: The Information Systems' total operating appropriation is proposed to increase by 8.4% compared to FY22. The budget proposes a new IT Operations Manager (\$100,000) to assist with department operations and programing. The budget also proposes an overall \$5,418 increase in non-personnel expenses to support town-wide operations, copiers, and other related technology support.

1D Town Meeting and Reports: The Town Meeting and Reports' total operating appropriation is proposed to decrease by 4.2% compared to FY22. The proposed budget supports Concord's Annual Town Meeting in May of 2022. It has been common in the past several years for a Special Town Meeting to take place, but funds are not budgeted for this purpose.

1E Facilities Administration: The Facilities Administration's total operating appropriation is proposed to increase by 2.3% compared to FY22. The budget includes a proposed additional consolidation of resources into Facilities Administration from the Hunt Recreation Center. The Division is proposed to include a Senior Department Clerk from the Town Manager's Office to support administrative and clerical needs and transfer a Facilities and Landscape Maintainer to Parks & Playgrounds. Purchased Services are proposed to increase by \$27,322, or 12.0%, to support increasing utility and service expenses.

1F Parks & Playgrounds: The Parks & Playgrounds' total operating appropriation is proposed to increase by 43.7% compared to FY22. The budget is proposed to receive a transferred Facilities and Landscape Maintainer (\$49,883) from Facilities Administration in addition to an increase in overtime funding. The budget is also proposed to include \$5,000 for White Pond and Gerow related maintenance plus increases in Purchased Services and supply related expenses to support year-round operations.

1G Resource Sustainability: The Resource Sustainability's total operating appropriation is proposed to increase by 1.4% compared to FY22 due to minor savings in salary and wages plus an overall increase of \$2,463 in non-personnel funding.

1H Visitors' Center: The Visitors' Center's total operating appropriation is proposed to increase by 10.6% compared to FY22. This growth is primarily the result of increased utility costs and year-round contracted custodial services totaling \$3,629.

2A Legal Services: The Legal Services' total operating appropriation is proposed to increase by 5.9% compared to FY22. Proposed legal expenditures are estimated to total \$450,000.

3A Finance Administration: The Finance Administration's total operating appropriation is proposed to decrease by 1.2% compared to FY22 primarily through proposed reductions in Purchased Services and other charges. The FY23 budget is proposed to include \$3,350 for Finance Committee related expenses.

FY23 Financial Summary – Expenditures

3B Treasurer-Collector: The Treasurer-Collector’s total operating appropriation is proposed to decrease by 3.8% compared to FY22. This proposed decrease is primarily the result of salary and wage savings due to transitions in personnel totaling \$16,204. The budget also proposes savings in Purchased Services totaling \$3,650.

3C Town Accountant: The Town Accountant’s total operating appropriation is proposed to increase by 0.4% compared to FY22 due to anticipated salary and wage increases plus overall savings in non-personnel expenditures totaling \$3,725. The proposed budget includes \$4,900 in additional funding to support audit related expenses totaling \$77,000.

3D Assessors: The Assessor’s total operating appropriation is proposed to decrease by 2.8% compared to FY22. The proposed decrease is the result of anticipated wage and salary savings due to hiring of new personnel plus savings in appraisal services and other charges.

3E Town Clerk: The Town Clerk’s total operating appropriation is proposed to increase by 10.0% compared to FY22. The budget proposes a new Senior Department Clerk (\$50,112) to assist with various activities including but not limited to committee administrative support, open meeting law requests, and election related work.

3F Elections: The Elections’ total operating appropriation is proposed to increase by 68.4% compared to FY22. The amount required to fund the Elections account is dependent on the number of federal, state, and local elections held each year. In FY22, the anticipated elections include one town, one state primary, and one state final election.

3G Registrars: The Registrars’ total operating appropriation is proposed to increase by 68.0% compared to FY22 due to proposed increases in administrative services funding, postage, envelopes, and office supplies. This account provides resources to register voters, conduct the Annual Town Census, and certify nomination papers and petitions.

4A Planning Administration: The Planning Administration’s total operating appropriation is proposed to increase by 3.4% compared to FY22. The budget proposes a part-time Transportation Planner (\$35,000) in addition to \$16,105 in savings in non-personnel expenses. Since the FY14 budget presentation, the Zoning Board of Appeals budget has been incorporated into the Planning Administration Division’s budget. The Planning Administration budget also contains funding for the Historic Districts Commission and the Historical Commission.

4B Natural Resources: The Natural Resources’ total operating appropriation is proposed to increase by 6.6% compared to FY22. The majority of this increase is the result of proposed funding to support White Pond testing and treatment (\$40,000) in addition to \$11,000 in personnel services savings.

4C Inspections: The Inspections’ total operating appropriation is proposed to decrease by 0.2% due to small salary and wage savings plus proposed reductions in non-personnel expenses.

4D Health: The Health Division’s total operating appropriation is proposed to decrease by 1.1% compared to FY22 mainly due to salary and wage savings from the hiring of new personnel. The proposed budget also includes funding for public health nurse services contracted to Emerson Hospital Home Care (\$16,225) and other items.

4E Economic Vitality & Tourism: The Economic Vitality & Tourism’s total operating appropriation is proposed to increase by 2.2% compared to FY22. The proposed budget includes funding to support the Visitor Center’s staffing and increases in advertising (\$5,406), printing (\$6,000), and other miscellaneous Purchased Services (\$3,000) to support the local community.

FY23 Financial Summary – Expenditures

4F 141 Keyes Road: The 141 Keyes Road’s total operating appropriation is proposed to decrease by 2.3% compared to FY22. This budget includes funding for purchased services such as custodial, utilities, telephone, and other needs to operate the building on an annual basis.

5A Library: The Library’s total operating appropriation is proposed to increase by 2.8% compared to FY22. The budget proposes an overall increase in personnel and non-personnel expenditures totaling \$64,881. This increase includes additional funding to support year-round operational and staffing costs for the expansion. As part of that funding, the budget requests funding for a Teen Staff Librarian (\$68,028) and one position to be converted into a Maker Space Coordinator (\$76,322) to oversee the innovation center. Funding for the Teen Staff Librarian will be charged directly to available state aid funding and will not be included in the operating appropriation. As set forth in a long-standing agreement, the Trustees of the Concord Free Public Library Corporation, which owns the Main library and the Fowler Branch, are responsible for maintenance and capital improvements of the buildings and grounds; the Town covers the operating costs.

5B1 Senior Services: The Senior Services’ total operating appropriation is proposed to increase by 3.4% compared to FY22. The budget proposes a \$19,722 increase in Personnel Services to align salary and wage rates closer to market and industry value. Expenses supported by grants and other resources will be charged directly to their accounts and not included within the operating appropriation.

5B2 Harvey Wheeler Community Center: The Harvey Wheeler Community Center’s total operating appropriation is proposed to increase by 1.4% compared to FY22. The proposed budget includes additional funding for anticipated increases in utility expenditures.

5C1 Recreation Administration: The Recreation Administration’s total operating appropriation is proposed to be level funded compared to FY22. This budget includes funding for the Recreation Director’s salary.

5C2 Hunt Recreation Center: The Hunt Recreation Center’s total operating appropriation is proposed to decrease by 8.0% compared to FY22. This decrease is mainly due to a proposed consolidation of resources into Facilities Administration to support a centralized facilities and building team.

5D Human Services Administration: The Human Services’ total operating appropriation is proposed to decrease 0.6% compared to FY22. The budget includes funding for the Community Services Coordinator position as well as a proposed minor reduction in non-personnel expenditures.

5E Veterans Services: The Veterans Services’ total operating appropriation is proposed to increase by 1.0%. This is primarily the result of a change in state mandated benefit regulations to qualifying residents, and this results in a \$2,005 in Veterans’ Benefits funding increase.

5F Ceremonies and Celebrations: The Ceremonies and Celebrations’ total operating appropriation is proposed to increase by 13.5% compared to FY22 due to increases in public ceremony funding. The proposed budget includes funding for various events celebrated by the Town as well as \$10,000 for Concord’s 250th celebration.

6A Police Department: The Police Department’s total operating appropriation is proposed to decrease by 11.2% compared to FY22 due to Personnel Services savings from transitions in personnel and a \$20,000 increase in funding to support diversity, equity, inclusion, and belonging training. Purchased Services are proposed to increase by \$20,000 to support body and vehicle camera maintenance expenses. In FY22, the Police Department appropriated \$400,000 for parking meter expenses. In FY23, parking meter expenses will be paid directly out of the Parking Meter Fund.

FY23 Financial Summary – Expenditures

6B Animal Control: The Animal Control's total operating appropriation is proposed to increase by 3.6% compared to FY22 to support anticipated increases in contracted services. With the enactment of State legislation, each municipality was required as of October 31, 2012, to appoint an animal control officer. Concord has contracted with a private vendor to provide all animal control services for compliance with the regulations.

6C Police Fire Station: The Police Fire Station's total operating appropriation is proposed to increase by 10.4% compared to FY22. This budget proposes a \$25,000 increase in Purchased Services to support the deployment of additional electric vehicles, building maintenance expenses, custodial services, and other expenditures for the operation of the Police and Fire Department headquarters located at 209 Walden Street.

6D Fire Department: The Fire Department's total operating appropriation is proposed to increase by 0.9% compared to FY22. The budget includes additional funding to support increased maintenance, testing, and licensing costs. The proposed budget assumes the full General Fund cost of hiring four additional firefighters and their equipment during FY20 to staff the West Concord facility around the clock following the planned depletion of Stabilization Fund monies.

6E Emergency Management: The Emergency Management total operating appropriation is proposed to be level funded compared to FY22.

6F West Concord Fire Station: The West Concord Fire Station's total operating appropriation is proposed to increase by 6.2% compared to FY22 due to increases in utility expenditures. This budget funds the operations of the West Concord Fire Station located at 1201 Main Street.

7A Public Works Administration: The Public Works Administration's total operating appropriation is proposed to decrease by 2.7% compared to FY22 due to anticipated salary and wage savings resulting from the transition in personnel. The budget also includes proposed savings in non-personnel expenses totaling \$5,070.

7B Engineering: The Engineering's total operating appropriation is proposed to decrease by 0.1% compared to FY22 due to reductions in proposed GIS expenditures and increases in general engineering program funding. Expenses supported by capital project and road repair funds are charged directly and excluded from the operating appropriation.

7C Highway Maintenance: The Highway Maintenance's total operating appropriation is proposed to increase by 7.2% compared to FY22 primarily due to increases in solid waste collection (\$63,000) and disposal (\$8,000) costs among other Purchased Services increases. In addition, the proposed budget also includes increases in funding to support rising fuel (\$14,000) and vehicle supplies (\$5,700) costs.

7D Winter Maintenance: The Winter Maintenance's total operating appropriation is proposed to increase by 1.6% compared to FY22. If the actual FY22 expenditures exceeds the budgeted amount, the Town is allowed by State statute to add the difference to the following year's tax levy. The FY23 budget plan provides room for a \$136,403 overrun of the \$640,000 FY22 appropriation.

7E Parks & Trees: The Parks & Trees' total operating appropriation is proposed to increase by 13.0% compared to FY22. Personnel Services are proposed to increase by 4.0% or \$20,000 to support additional seasonal work during the summer season and at Ripley. The budget also proposes increases in Purchased Services funding to support anticipated tree removal services expenses (\$56,000) and tree management services (\$7,000). Supplies are also proposed to increase to support additional fuel and supply cost increases. Due to changes in accounting practices, \$15,000 in support from the School Department has been removed from the operating appropriation.

FY23 Financial Summary – Expenditures

7F Cemetery: The Cemetery’s total operating appropriation is proposed to increase by 2.4% compared to FY22 due to increased costs related to contracted tree removal services and contracted landscaping services for the annual fall and spring cleanups at Sleepy Hollow Cemetery. The Cemetery Fund is proposed to support 100% of all capital improvements.

7G 133 & 135 Keyes Road: The 133 & 135 Keyes Road’s total operating appropriation is proposed to increase by 47.0% compared to FY22 due to proposed increases in cardboard recycling costs (\$50,320), custodial service costs (\$18,875), and other non-personnel savings.

7I Street Lights: The Street Lights’ total operating appropriation is proposed to increase by 15.0% compared to FY22 due to anticipated increases in utility expenditures.

8 Town Employee Benefits: The proposed Town Employee Benefit’s budget provides a total of \$26,609, with \$23,061 to cover unused sick leave buyback for some employees at retirement. This payment is restricted to non-union employees hired prior to July 1, 1992, and to uniformed Police and Fire personnel subject to the collective bargaining agreements. In all eligible cases, the benefit is capped at 62 days (65 for firefighters). This account also funds the Employee Assistance Program and certain medical costs for police and fire retirees for accidental disability expenses.

9 Reserve Fund: As budgets remain tight due to the economic situation with fewer resources available to cover unexpected events, the Reserve Fund appropriation becomes a crucial part of the budgeting process. By statute, this fund is to be used to meet “extraordinary or unforeseen expenditures” as approved by the Finance Committee. A funding level of \$225,000 is proposed for this purpose, which remains unchanged from FY22.

10 Salary Reserve: The allocation in this account makes resources available for the funding of collective bargaining agreements. In addition, the account provides for a market adjustment to the pay scales and a step and merit adjustment to the salary schedules applicable to non-union employees effective July 1, 2022. Transfers from this account to the individual departmental operating accounts are reported to the Finance Committee and Select Board in accordance with the vote of Town Meeting adopting the budget article. This account is proposed to be funded at \$1,057,934 and will provide resources for such compensation adjustments for union and non-union staff and to provide funds for collective bargaining agreements that are not settled.

11 Land Fund: The budget is proposed it increase by 150.0% compared to FY22 due to anticipated increased needs to facilitate the acquisition of land.

12A Group Insurance: The budget anticipates a \$829,280, or 12.5%, increase in the General Fund appropriation required for FY23 group insurance costs supported by the General Fund. As part of the 17-member Minuteman Nashoba Health Group, the Town is self-insured for employee health coverage and the cost directly reflects actual claims experienced.

12B Other Post-Employment Benefits (OPEB): With the FY13 budget, Other Post-Employment Benefits (OPEB) has been separated into its own line item due to the increasing importance of recognizing and funding this liability. The OPEB liability primarily consists of the present value of the Town’s portion of future retiree health care cost. That is, in addition to the amount allocated to pay for the current health care cost of retirees, there is also a liability for the future health care cost for Town Government and Concord Public School retirees. This liability is referred to as the Town Government’s Annual Net OPEB Liability (NOL).

To fully fund this liability by 2039, the Town is proposing funding via a separate warrant article. As part of the 2022 Annual Town Meeting, Article 13 is proposing \$1,401,347, a \$181,152 or 14.9% increase compared to FY22.

FY23 Financial Summary – Expenditures

12C Property & Liability Insurance: This account funds property insurance coverage for all Town-owned buildings and contents, vehicles, boilers, and machinery; liability coverage for Town officials; and special risk coverage for police and fire personnel. Insurance policies cover the Concord Public Schools, the Concord-Carlisle Regional High School, 51 Walden Street (Friends of the Performing Arts in Concord - "FOPAC"), the Emerson Building ("Emerson Umbrella"), and all properties of Town departments including assets of Town enterprises (Light, Water, Sewer, Beede Swim & Fitness Center Pool). For FY23, General Fund support is proposed to increase by \$63,000 to \$378,000.

13 Unemployment & Workers Compensation: An amount of \$120,000 is proposed for the Unemployment Compensation account. The Town pays only for actual claimants, not as a percent of payroll (since the minimum available "experience rating" percentage would be in excess of our actual historical costs). In addition, an amount of \$142,450 is proposed for Worker's Compensation costs; this amount funds a stop-loss reinsurance policy covering wage and other claims and the payment of miscellaneous medical expenses resulting from employee injuries on the job. Coverage of unemployment and workers compensation applies to both Town and Concord Public School employees.

14 Retirement: Since the sharp economic downturn in the financial markets during the fall of 2008, assets of the Concord Retirement System have recovered from their previous peak reached in October 2007. At the most recent biennial actuarial valuation as of January 1, 2021, Concord has a funded ratio of 94.6% and expects to reach full funding status by the year 2030.

In FY23, the General Fund appropriation is projected at \$3,381,101, a decrease of 0.9% from FY22 due to the impact of the COVID-19 pandemic on the Town's finances. A total of \$1,501,370 in funding is also proposed to be used from the Pension Reserve Fund to support the remaining portion of the FY23 retirement assessment totaling \$4,882,471. The retirement system is a "Defined Benefit" plan that provides a pension benefit based upon the highest three-year average annual covered pay and years of service (highest five years for members on and after April 2, 2012).

15 Social Security & Medicare: The General Fund cost for the Town's share of Social Security and Medicare is projected to increase by 3.5% to \$942,064. The Town pays 6.2% of the lower of an employee's total wages toward Social Security for those employees not covered by the Concord Retirement Board and 1.45% of the regular earnings of covered employees for Medicare.

16 Debt Service: This item includes the appropriation for Town and CPS debt service within the levy limit and outside the levy limit (excluded debt). Most of the excluded debt is to cover the cost of construction of the three new elementary schools. For debt service, the FY23 budget proposes allocating \$7,221,605, which includes \$4,235,101 for debt service within the levy limit and \$2,986,504 for excluded debt. The excluded debt to pay for the construction of the new high school is budgeted as part of the assessment from the Concord-Carlisle Regional School District.

FY23 Financial Summary – Expenditures

Capital Overview

Capital expenditures are the use of funds to acquire or enhance productive assets that have a life expectancy of at least 2-years and a cost of at least \$5,000 and procured with the intention of increasing service capacity or efficiency. Capital items that cost under \$100,000 and are paid for with current appropriations are called Capital Outlay Projects or Tier 1 Projects. If an item or project is over \$100,000 with a life of expectancy of at least 5-years, then it can utilize debt as its funding source. Debt Projects (as a single item or phased item) from \$100,000 to \$5 million are referred to as Tier 2 Projects. Tier 3 Debt Projects (either as a single item or phased item) have a cost of \$5 million or more (in 2020 dollar) and require greater visibility by making available for citizen input the integrated Town and School Tier III project list showing priorities, climate criteria evaluation, project timing, and debt sequencing.

Each fiscal cycle, Concord goes through review, evaluation and design process with Town departments and establishes the 5-Year Capital Improvement Program, consisting of Tier I, Tier II and Tier III projects.

Proposed FY23 Capital Outlay (Tier I) Projects from Town Government supported with current appropriations total \$1,509,700. Proposed Borrowing (Tier 2) Projects supported within the Levy Limit total \$5,400,000, including \$4,500,000 for the Town and \$900,000 for Concord Public Schools. For the 2022 Town Meeting, there are no Tier III Project proposed.

Capital Improvement Program FY23 – FY27

FY23 General Fund Component

1. Capital Outlay - expenditures for capital purposes funded from current resources

- Town Government (accounts #1-16): \$ 1,509,700

2. Borrowing authorizations submitted to the 2022 Annual Town Meeting

- Town and Schools (within the levy limit) \$ 5,400,000

The debt service for these borrowings will be supported by the allocation of funds in future years to the Debt Service account. These authorizations are not proposed to be subject to a Proposition 2½ Debt Exclusion vote.

Capital Financing Policy for General Fund – within the Levy Limit portion

Target: 7% to 8% of the total budget net of excluded debt levy and education assessments

<i>Total FY23 Proposed Guideline Budget:</i>	\$	124,728,337
<i>Less excluded debt:</i>	-	6,687,266
<i>Less CCRSD Assessment:</i>	-	21,782,979
<i>Less MRVTSD Assessment:</i>	-	987,159
<i>Proposed Budget Net Excluded Debt:</i>	\$	95,270,933

Target Range of 7% to 8% of Net Budget: \$6,668,965 to \$7,621,675

FY23 Proposed Plan:

<i>Debt Service (“within levy limit” portion):</i>	\$	4,235,101
<i>Capital outlay, Town Departments:</i>		1,509,700
<i>Capital outlay, Concord Public Schools:</i>	+	690,433
<i>Total General Fund Capital Investment:</i>	\$	6,435,234

Resulting % of Total Budget Net Excluded Debt: **6.8%**

FY23 Financial Summary – Expenditures

Town Government Capital Budget Warrant Article

If Town Meeting adopts Article - *Capital Improvement and Debt Plan*, the following amounts will be authorized for Capital Outlay and Borrowed Funds. Capital Outlay uses current-year resources to fund capital projects and borrowed funds use future resources to fund capital projects.

<u>Capital Outlay</u>		<u>FY23 Proposed</u>
<u>General Government</u>		
1C. Information Systems	Technology Upgrades	\$200,000
1F. Facilities Administration	ADA Compliance	\$65,500
1H. Resource Sustainability	Resource Sustainability Fund	\$100,000
<u>Finance</u>		
3D. Assessors	Recertification & Revaluation	\$35,000
<u>Planning & Land Management</u>		
4A. Planning	Subdivision Rules & Regulations Update	\$75,000
4B. Natural Resources	Pond, Stream, & Field Management & Improve.	\$20,000
<u>Public Safety</u>		
6A. Police Department	Vehicles, Equipment, & Training Rm. Upgrades	\$259,200
6D. Fire Department	Vehicles and Equipment	\$135,000
<u>Public Works</u>		
7B. Engineering	Asset Mgt., Safety, Stripping, Signage, & Signals	\$235,000
7C. Highway Maintenance	Small Equipment	\$7,500
7E. Park and Trees	Small Equipment and Shade Trees	\$37,500
7H4. CPW Equipment	Vehicles & Heavy Equipment	\$340,000
Capital Outlay Total		\$1,509,700
<u>Borrowed Funds</u>		<u>FY23 Proposed</u>
<u>General Government</u>		
1E. Facilities Administration	Municipal Buildings, Town House	\$52,750
1E. Facilities Administration	Municipal Buildings, 133/135 Keyes Rf. Replace.	\$581,250
1G. Parks & Playgrounds	Park Improvements, Emerson Basketball Court	\$150,000
1G. Parks & Playgrounds	Park Improvements, Gerow Park	\$200,000
<u>Public Works</u>		
7H1. Road Improvements	Traffic Improvements	\$382,000
7H1. Road Improvements	Pavement Management	\$2,000,000
7H2. Drainage Program	Culvert & Bridge Repairs	\$772,000
7H4. Heavy Equipment	Vehicles & Heavy Equipment	\$362,000
<u>Concord Public Schools</u>	District Wide Improvements	\$900,000
Borrowed Funds Total		\$5,400,000
<u>FY23 Capital Outlay and Borrowed Funds Total</u>		\$6,909,700

FY23 Financial Summary – Expenditures

Capital Outlay

The following are General Fund recommendations for the capital outlay and special project items:

Acct # - Account Title

1C Information Systems: The proposed funding level for the Town-wide Technology Fund is \$200,000. This fund is crucial in maintaining current technology throughout the Town departments. In addition, the funds are proposed to go toward supporting the basic network infrastructure linking all Town buildings and connecting more than 250 desktop computers to a secure and reliable network.

1F Facilities Administration: The Facilities Management Fund established in FY05 provides a central pool of funds to monitor building conditions, establish renovation priorities, and fund repairs and improvements. FY23's budget proposes \$20,500 for Town House hearing room upgrades, \$20,000 for the replacement of Hunt Recreation Center window film, and \$25,000 for a feasibility study to the possible relocation of the Carousel Pre-School program. \$52,750 in borrowed funds is also proposed to be allocated for general municipal building improvements and \$581,250 to replace the roof of the 133 and 135 Keyes Road facilities.

1G Parks & Playgrounds: The FY23 CIP is proposing \$150,000 in borrowed funds the resurfacing of the Emerson basketball court and \$200,000 for Gerow Park improvements.

1H Resource Sustainability: The Resource Sustainability Fund established in FY13 provides supplemental funding for town-wide energy efficiency projects and improvements. In FY23, the Fund is proposed to receive \$100,000 for resource sustainability projects.

3D Assessors: The Assessor's Office's budget proposes \$35,000 to support re-certification and revaluation of real property in Concord.

4A Planning: The FY23 CIP proposes to provide the Planning Division with \$75,000 for the update of Town subdivision rules.

4B Natural Resources: The proposed funding for the Natural Resources Division includes \$10,000 for pond and stream management and \$10,000 for agricultural field improvements.

6A Police Department: \$180,000 is being proposed to be utilized for the replacement of police utility vehicles, \$30,000 for the replacement of public safety equipment, \$25,000 for the replacement of bullet proof vests, \$8,200 for night vision equipment, \$5,000 for computer and technology upgrades, and \$11,000 for improvements to the station's training room.

6D Fire Department: The Fire Department is proposed to receive \$25,000 for the replacement of miscellaneous equipment, \$25,000 for the replacement of a fire vehicle, \$30,000 for turnout gear replacement, \$50,000 to upgrade various pieces of medical equipment, and \$5,000 to maintain and upgrade community AEDs.

7B Engineering: The Engineering Division is proposed to receive \$40,000 for asset management tools, \$75,000 for roadside safety improvements, \$88,000 for street striping and signage, and \$32,000 for traffic signal maintenance and upgrades.

FY23 Financial Summary – Expenditures

7C Highway Maintenance: The FY23 CIP proposes \$7,500 for small equipment.

7E Parks & Trees: The Parks & Trees Division is proposed to receive \$30,000 for public shade trees and \$7,500 for small equipment.

7H1 Road Improvements: The FY23 CIP is proposing \$382,000 in traffic improvement borrowed funding and \$2,000,000 in pavement management borrowed funding. With the addition of an estimated \$680,000 in Chapter 90 State funding, the Town is proposing \$3,062,000 in recommended road improvements for FY23.

7H2 Drainage Program: The FY23 CIP proposes \$772,000 in borrowed funds for drainage, culvert, and bridge repairs and improvements on Town roads.

7H4 Heavy Equipment: The proposed Public Works budget also includes \$340,000 for the replacement of vehicles and heavy equipment at the end of its useful life. The FY23 also includes \$362,000 in borrowed funds to purchase needed vehicle and heavy equipment.

FY23 Financial Summary – Expenditures

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FY23 Financial Summary – Expenditures

Capital Outlay Plan

Acct #	Ref #	Item	REFERENCE ONLY		FY23-27 Total Req.	FY2023	
			FY2022			Req.	Rec.
			Req.	Rec.			
		General Government					
		Information Systems					
1C	A-1	Town-wide Technology Fund	400,000	300,000	1,400,000	301,000	200,000
		Facilities Administration					
1E	A-2	ADA Compliance	50,000	50,000	100,000	20,000	
1E	A-3	Townwide Improve.	157,500	0	912,500	182,500	0
1E	A-4	Town House (Hr. Rm. Sound)	0	0	20,500	20,500	20,500
1E	A-5	Info Center Improve.	0	0	0		
1E	A-6	55 Church St. Improve.	0	0	0		
1E	A-7	37 Knox Trail (Rot Repair)	0	0	24,000	24,000	0
1E	A-8	141 Keyes Rd (DSX System)	0	0	20,000	20,000	0
1E	A-9	Walden St. Improve.	0	0	0		
1E	A-10	W. Concord Improve.	0	0	0		
1E	A-11	133/135 Keyes Improve.	0	0	0		
1E	A-12	Harvey Wheeler (Carport)	0	0	60,000	60,000	0
1E	A-13	Hunt Gym (Windows)	0	0	20,000	20,000	20,000
1E	A-14	Emerson Court Resurfacing	250,000	0	0		
1E	A-15	Rideout Bathroom & Build. Repairs	0	0	0		
1E	A-16	Facilities - Equipment	60,000	0	300,000	60,000	0
1E	A-17	Facilities - Vehicles & Maintenance	70,000	0	350,000	70,000	0
1E	A-18	Feasibility Study - Carousel Pre-School	0	0	25,000	25,000	25,000
		Resource Sustainability					
1G	A-19	Resource Sustainability Fund	0	0	500,000	100,000	100,000
1G	A-20	Town EV Infrastructure	100,000	100,000	0		
		Finance					
3D	B-1	Assessing					
		Re-Certification & Revaluation	0	0	175,000	35,000	35,000
		Planning & Land Management					
		Planning					
4A	C-1	Zoning Bylaw Recodification			100,000		
4A	C-2	Subdivision Rules & Regulations Update			75,000	75,000	75,000
4A	C-3	Vehicle replacement for DPLM	25,000	25,000	60,000		
		Natural Resources					
4B	C-4	Pond & stream management	10,000	0	50,000	10,000	10,000
4B	C-5	Agricultural fields improvements	10,000	0	50,000	10,000	10,000
		Human Services					
		Library					
5A	D-1	Library Computer Equipment	10,000	0	75,000	15,000	0

FY23 Financial Summary – Expenditures

Capital Outlay Plan (Continued)

								SUMMARY	
FY2024		FY2025		FY2026		FY2027		FY23-27 Total. Rec.	Total Deferred
Req.	Rec.	Req.	Rec.	Req.	Rec.	Req.	Rec.		
260,000	260,000	304,000	304,000	310,000	310,000	225,000	225,000	1,299,000	101,000
20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	80,000	20,000
182,500	182,500	182,500	182,500	182,500	182,500	182,500	182,500	730,000	182,500
								20,500	0
								0	0
								0	0
								0	24,000
								0	20,000
								0	0
								0	0
								0	0
								0	0
								0	60,000
								20,000	0
								0	0
								0	0
60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	240,000	60,000
70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	280,000	70,000
								25,000	0
100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	500,000	0
								0	0
35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	175,000	0
		100,000	100,000					100,000	0
								75,000	0
30,000	30,000			30,000	30,000			60,000	0
10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	50,000	0
10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	50,000	0
15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	60,000	15,000

FY23 Financial Summary – Expenditures

Capital Outlay Plan (Continued)

Acct #	REFERENCE ONLY						
	Ref #	Item	FY2022		FY23-27 Total Req.	FY2023	
			Req.	Rec.		Req.	Rec.
		Public Safety					
		Police Department					
6A	E-1	Police Vehicles	120,000	120,000	810,000	180,000	180,000
6A	E-2	Public Safety Equipment	30,000	15,000	150,000	30,000	30,000
6A	E-3	Bulletproof Vest Replacement			50,000	25,000	25,000
6A	E-4	Night Vision Equipment			8,200	8,200	8,200
6A	E-5	Computer/Modem Upgrades	5,000	5,000	25,000	5,000	5,000
6A	E-6	Records Management System			300,000		
6A	E-7	Cruiser Laptop Replacement			70,000		
6A	E-8	Speed Alert Trailer			30,000		
6A	E-9	Body Cameras Replacement			0		
6A	E-10	Vehicle Cameras Replacement			0		
6A	E-11	Training Rm Audio Visual Upgrades			11,000	11,000	11,000
6A	E-12	Public Safety Complex Feasibility Study					
		Fire Department					
6D	E-13	Miscellaneous Equipment	25,000	0	125,000	25,000	25,000
6D	E-14	Fire Vehicles	50,000	25,000	140,000	25,000	25,000
6D	E-15	Turnout gear replacement	15,000	15,000	150,000	30,000	30,000
6D	E-16	SCBA	15,000	0	0		
6D	E-17	SCBA Cylinder Replacement	5,000	0	0		
6D	E-18	Fire Hose Replacement			10,000		
6D	E-19	Medical Equipment Upgrade	25,000	25,000	135,000	50,000	50,000
6D	E-20	Maintain & Upgrade Community AED's	15,000	15,000	40,000	5,000	5,000
6D	E-21	Breathing Air Compressor			35,000	35,000	0
6D	E-22	Fire Alarm Receiving Equipment			0		
		PUBLIC WORKS					
7B		Engineering					
	F-1	Asset Management Tools	20,000	0	100,000	40,000	40,000
	F-2	Roadside Safety	25,000	25,000	375,000	75,000	75,000
	F-3	Striping & Signage	20,000	20,000	464,000	88,000	88,000
	F-4	Traffic Signals	20,000	0	152,000	32,000	32,000
	F-5	NPDES Permit Compliance	10,000	10,000	0		
7C		Highway Maintenance					
	F-6	Small Equipment	7,500	7,500	37,500	7,500	7,500
	F-7	Guardrail Replacement	20,000	0	0		
7E		Parks & Trees					
	F-8	Small Equipment	7,500	7,500	37,500	7,500	7,500
	F-9	Turf Improv. / Park Rehab.	100,000	0	0		
	F-10	Public Shade Trees & Setback Trees	50,000	35,000	250,000	50,000	30,000
7H		Capital Assets					
	F-11	Road Reconstruction	100,000	0	0		
	F-12	Drainage Improvements	105,000	0	0		
	F-13	Culvert Improvement	100,000	0	0		
	F-14	Sidewalks - Maintenance	125,000	0	0		
	F-15	Vehicles and Heavy Equipment	45,000	0	980,000	340,000	340,000
		GENERAL FUND TOTAL	2,202,500	800,000	8,802,200	2,117,200	1,509,700
		Target	1,125,129	1,100,000	9,625,788	800,000	1,509,700
		Surplus/ (Deficit)	-1,077,371	300,000	6,685,000	-1,317,200	0

FY23 Financial Summary – Expenditures

Capital Outlay Plan (Continued)

								SUMMARY	
FY2024		FY2025		FY2026		FY2027		FY23-27	Total
Req.	Rec.	Req.	Rec.	Req.	Rec.	Req.	Rec.	Total. Rec.	Deferred
135,000	135,000	180,000	180,000	135,000	135,000	180,000	180,000	810,000	0
30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	150,000	0
		25,000	25,000					50,000	0
								8,200	0
5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	25,000	0
300,000	300,000							300,000	0
		70,000	70,000					70,000	0
		30,000	30,000					30,000	0
								0	0
								0	0
								11,000	0
200,000	200,000								
25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	125,000	0
25,000	25,000	25,000	25,000	40,000	40,000	25,000	25,000	140,000	0
30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	150,000	0
								0	0
								0	0
				10,000	10,000			10,000	0
15,000	15,000	20,000	20,000	25,000	25,000	25,000	25,000	135,000	0
5,000	5,000	5,000	5,000	20,000	20,000	5,000	5,000	40,000	0
								0	35,000
		0	0					0	0
15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	100,000	0
75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	375,000	0
100,000	100,000	90,000	90,000	92,000	92,000	94,000	94,000	464,000	0
0	0	50,000	50,000	35,000	35,000	35,000	35,000	152,000	0
								0	0
7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	37,500	0
								0	0
7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	37,500	0
								0	0
50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	230,000	20,000
								0	0
								0	0
								0	0
								0	0
60,000	60,000	225,000	225,000	195,000	195,000	160,000	160,000	980,000	0
1,877,500	1,877,500	1,871,500	1,871,500	1,639,500	1,639,500	1,496,500	1,496,500	8,194,700	607,500
2,080,000	2,080,000	2,161,500	2,161,500	2,247,200	2,247,200	2,337,088	2,337,088	9,625,788	
202,500	202,500	290,000	290,000	607,700	607,700	840,588	840,588	1,431,088	-607,500

FY23 Financial Summary – Debt

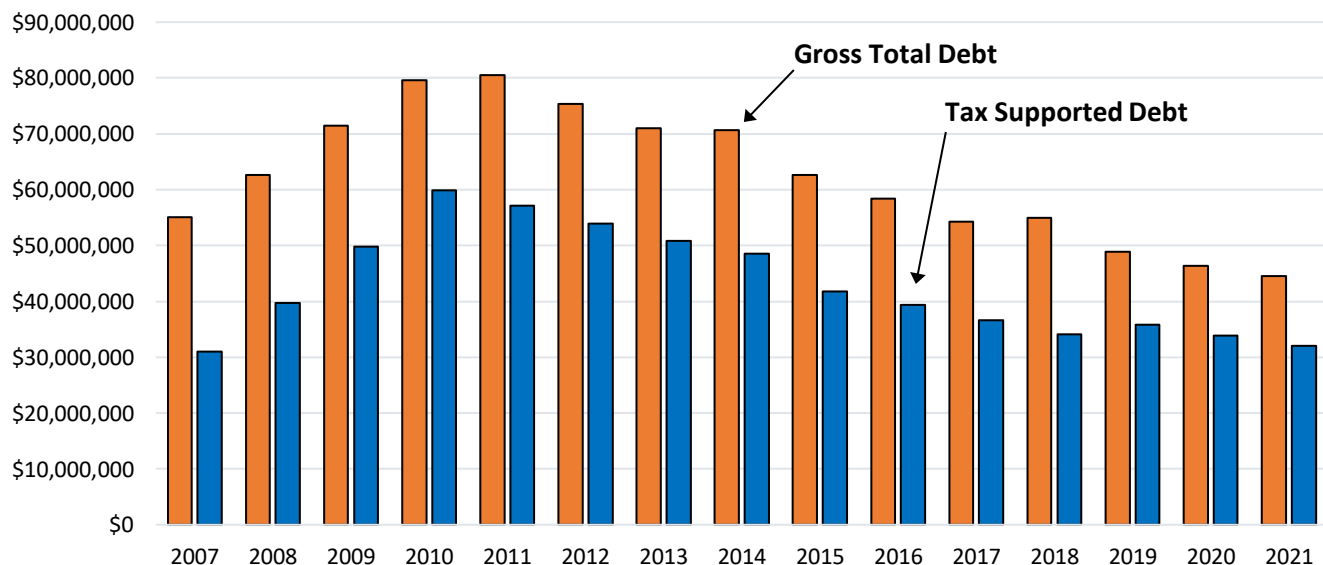
Debt Overview

As noted earlier, these projects are proposed to acquire or enhance current equipment and services with a life expectancy of at least 5 years and at least \$100,000 in value. These Borrowing, or debt funded, projects are governed by internal general obligation debt policies that specify:

1. As a general policy, the threshold for an item for debt financing shall be an expenditure of at least \$100,000 and a useful life in excess of 5 years.
2. The term of long-term debt shall not exceed the expected useful life of the capital asset being financed, and in general it shall not exceed 20 years.
3. A rapid debt repayment schedule shall be maintained, with a goal of 60% principal repayment within 5 years and 90% repayment within 10 years, for tax-supported non-excluded debt.
 - a. This allows the Town to hold down interest costs, provide new capacity for debt issuance on a regular basis that allows the Town to address capital needs annually, and maintain the Aaa credit rating that allows for lower cost borrowing.
4. Debt supported outside the levy limit — that is, through a debt exclusion — may be above the 7-8% allocation limit and may be structured for a longer repayment schedule; such debt shall be reserved for large capital improvements, generally those costing over \$1 million and bonded for 10 years or more.
5. For all debt exclusion proposals, the impact on property tax rates shall be calculated prior to the vote.
6. All debt of the Town shall be issued as general obligation debt. As a policy, debt for enterprises may be paid for from fee revenue rather than through taxes.

As of June 30, 2021, the Town of Concord's outstanding tax-supported long-term debt is \$32,045,348.

Town of Concord Outstanding Debt at June 30th



Note: Gross Total Debt includes debt supported by Enterprise Fund Revenues (Water, Sewer, and Light). This chart includes major recent bond issues for the renovation and construction of Concord Public Schools facilities. The Alcott School utilized two bonds: \$7 million in September 2004 at 3.70% and \$2.35 million in March 2007 at 3.87%. The Thoreau School utilized three bonds: \$10 million in September 2006 at 3.86%, \$6.8 million in September 2007 at 3.99%, and \$140,000 in March 2009 at 1.49%. The Willard School utilized four bonds: \$1.84 million in April 2008 at 3.11%, \$11.9 million in March 2009 at 3.72%, \$12.9 million in January 2010 at 3.18%, and \$375,000 in May 2011 at 1.06%.

FY23 Financial Summary – Debt

Town of Concord, Long-Term Debt Statistics											
Direct Debt - FY06 to FY21											
@ June 30	Assessed Value	Outstanding Long-term Debt		Population decennial census	Per capita income decennial census	% of Assessed value		Debt per capita		Debt per capita as % of per capita income	
		Gross	Net			gross debt	net debt	gross debt	net debt	gross debt	net debt
2006	\$5,207,535,371	\$29,542,533	\$19,758,290	16,993	\$51,477	0.57%	0.38%	\$1,739	\$1,163	3.38%	2.26%
2007	\$5,309,253,833	\$55,091,156	\$31,052,480	16,993	\$51,477	1.04%	0.58%	\$3,242	\$1,827	6.30%	3.55%
2008	\$5,498,736,316	\$62,606,176	\$39,739,546	16,993	\$51,477	1.14%	0.72%	\$3,684	\$2,339	7.16%	4.54%
2009	\$5,264,591,702	\$71,479,238	\$49,853,220	16,993	\$51,477	1.36%	0.95%	\$4,206	\$2,934	8.17%	5.70%
2010	\$5,026,552,229	\$79,599,890	\$59,831,473	16,993	\$51,477	1.58%	1.19%	\$4,684	\$3,521	9.10%	6.84%
2011	\$5,045,140,030	\$80,557,680	\$57,138,277	17,668	\$67,374	1.60%	1.13%	\$4,560	\$3,234	6.77%	4.80%
2012	\$5,090,058,629	\$75,393,732	\$53,893,601	17,668	\$67,374	1.48%	1.06%	\$4,267	\$3,050	6.33%	4.53%
2013	\$5,054,970,094	\$70,984,036	\$50,782,417	17,668	\$67,374	1.40%	1.00%	\$4,018	\$2,874	5.96%	4.27%
2014	\$5,130,493,662	\$70,598,766	\$48,544,694	17,668	\$67,374	1.38%	0.95%	\$3,996	\$2,748	5.93%	4.08%
2015	\$5,412,298,562	\$62,596,727	\$41,730,402	17,668	\$67,374	1.16%	0.77%	\$3,543	\$2,362	5.26%	3.51%
2016	\$5,841,889,295	\$58,382,966	\$39,391,306	17,668	\$67,374	1.00%	0.67%	\$3,304	\$2,230	4.90%	3.31%
2017	\$5,973,716,402	\$54,309,398	\$36,661,977	17,668	\$67,374	0.91%	0.61%	\$3,074	\$2,075	4.56%	3.08%
2018	\$6,144,650,300	\$54,911,022	\$34,086,831	17,668	\$67,374	0.89%	0.55%	\$3,108	\$1,929	4.61%	2.86%
2019	\$6,447,033,517	\$48,891,639	\$35,841,833	17,668	\$67,374	0.76%	0.56%	\$2,767	\$2,029	4.11%	3.01%
2020	\$6,685,261,125	\$46,382,640	\$33,874,331	17,668	\$67,374	0.69%	0.51%	\$2,625	\$1,917	3.90%	2.85%
2021	\$6,670,507,650	\$44,518,617	\$32,045,348	17,668	\$67,374	0.67%	0.48%	\$2,520	\$1,814	3.74%	2.69%
<p>"Net debt" is tax-supported, net of self-supporting debt issued for the water, sewer, and electric funds.</p> <p>EQV and Debt: The Town's Equalized Valuation (EQV) is the full and fair value of property in Concord and is set by the state biennially. This EQV is used in various state formulas for some state grant allocations. The value set at Jan. 1, 2020 is \$7,134,203,400. By state law (MGL c. 44, § 10), the Town's debt limit is capped at 5% of its EQV. The Town's gross outstanding debt of \$46,382,640 as of June 30, 2020 is 0.65% of EQV.</p>											

FY23 Financial Summary – Debt

Debt Plan

FY23-27 Capital Improvement Program Debt Authorization Plan - General Fund

Final

Fiscal Year of Planned Long-term Debt Issuance	adopted	plan					FY23-27
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
General Fund - Financing within Levy Limit	\$6,000,000	\$5,400,000	\$6,000,000	\$6,100,000	\$6,200,000	\$6,300,000	\$30,000,000
General Government							
1-A Renovation/Construction/Acquisition of Town Buildings	195,000	0	250,000	250,000	250,000	250,000	1,000,000
1-B Municipal Buildings, General	0	52,750	1,295,000	200,000	0	0	1,547,750
1-C Municipal Buildings, Facilities Building (CMLP Substation 223)	0	0	0	0	0	0	0
1-D Municipal Buildings, 141 Keyes Road (Roof)	0	0	0	150,000	0	0	150,000
1-E Municipal Buildings, Harvey Wheeler	0	0	0	550,000	0	0	550,000
1-F Municipal Buildings, Ripley (Pods)	0	0	1,305,000	1,305,000	350,000	0	2,960,000
1-G Municipal Buildings, 133 & 135 Keyes (Roof Replacement)	0	581,250	0	0	0	0	581,250
1-H Land acquisition for municipal purposes	0	0	1,000,000	0	0	0	1,000,000
1-I Park Improvements, Emerson Playground (Pool - Phase 1)	0	0	0	0	0	0	0
1-J Park Improvements, Emerson Basketball Court Resurfacing	0	150,000	0	0	0	0	150,000
1-K Park Improvements, General	0	0	0	0	0	0	0
1-L Park Improvements, Emerson Field (CPW)	0	0	0	400,000	200,000	0	600,000
1-M Park Improvements, Gerow	0	200,000	0	0	0	0	200,000
1-N Park Improvements, Rideout (Restrooms)	0	0	0	0	0	0	0
1-O Park Improvements, White Pond	500,000	0	0	25,000	40,000	0	65,000
Planning and Land Management							
4-A Land Acquisition for open space and affordable housing, Assabet Bluff	0	0	0	0	0	0	0
4-B Land Acquisition for Keyes Road Facility & Wireless Tower	0	0	0	0	0	0	0
4-C Subdivision Rules & Regulations Update	0	0	0	0	0	0	0
4-D Invasive Species Plan & Implementation	0	0	210,000	0	0	0	210,000
4-E Chamberlain Park Bridge over the Mill Brook	0	0	300,000	0	0	0	300,000
4-F Ralph Waldo Emerson Historic Home/ Museum	325,000	0	0	0	0	0	0
4-G Pedestrian Bridge Over Assabet River in W. Concord	0	0	0	0	0	0	0
4-H Warner's Pond Dredging	1,250,000	0	0	0	0	0	0
Public Safety							
6-A Engine #3 Refurbishment (2018) Pumper	0	0	0	175,000	0	200,000	375,000
6-B Engine #4 Refurbishment (2017) Pumper	0	0	0	0	200,000	0	200,000
6-C Engine #6 Replacement (2006) Brush and Utility Vehicle	0	0	0	0	0	0	0
6-D Engine #8 Refurbishment (formerly E3) (2016)	0	0	175,000	0	0	0	175,000
6-E Ambulance #1 Replacement (2011)	0	0	0	0	0	0	0
6-F Ambulance #2 Replacement (2018)	0	0	0	0	0	340,000	340,000
6-G Ambulance #3 Replacement (2018)	0	0	0	0	0	340,000	340,000
6-H Ladder #1 Refurbishment (2012)	250,000	0	0	0	0	0	0
6-I Fire Self Contained Breathing Apparatus	350,000	0	0	0	0	0	0
Public Works							
7-A Culvert & Bridge Repairs	450,000	772,000	440,000	780,000	450,000	790,000	3,232,000
7-B Parking Lot Rehabilitation	1,300,000	0	435,000	255,000	520,000	230,000	1,440,000
7-C Pavement Management	0	2,000,000	3,680,000	3,870,000	4,060,000	4,270,000	17,880,000
7-D Pedestrian and Bike Improvements	0	0	666,000	336,000	479,000	676,000	2,157,000
7-E Stormwater Improvements	0	0	400,000	400,000	400,000	400,000	1,600,000
7-F Traffic Improvements	0	382,000	1,130,000	385,000	1,140,000	387,000	3,424,000
7-G Traffic Signals	0	0	450,000				450,000
7-H Artificial Turf Restoration	0	0	1,100,000				1,100,000
7-I Vehicles & Heavy Equipment	480,000	362,000	590,000	390,000	355,000	500,000	2,197,000
Subtotal - Town Projects	\$5,100,000	4,500,000	13,426,000	9,471,000	8,444,000	\$8,383,000	\$44,224,000

FY23 Financial Summary – Debt

Debt Plan

General Fund, School	adopted	plan					FY23-27
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	
Fiscal Year of Issuance							
CMS Middle School feasibility assessment study							
Peabody	50,000	50,000	0	0	0	0	50,000
Sanborn	50,000	50,000	0	0	0	0	50,000
Alcott	0	275,000	0	0	0	0	275,000
Thoreau	25,000	0	0	0	0	0	0
Willard	0	95,000	0	0	0	0	95,000
District-wide, Elementary ERU	665,000	0	0	0	750,000	0	750,000
District-wide, Elementary Flooring Replacement	25,000	55,000	55,000	50,000	0	0	
Ripley Administration Building	85,000	375,000	845,000	850,000	150,000	0	2,220,000
Green Initiatives, District-wide	0	0	0	0	0	0	0
Gross subtotal, CPS buildings	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$0	\$3,440,000
Undesignated:	0	0	0	0	0	0	0
Subtotal - School Projects allocation	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$4,500,000
General Fund Total							
debt supported within levy limit	\$6,000,000	\$5,400,000	\$14,326,000	\$10,371,000	\$9,344,000	\$9,283,000	\$48,724,000
Capacity - Request = Shortfall	\$0	\$0	-\$8,326,000	-\$4,271,000	-\$3,144,000	-\$2,983,000	-\$18,724,000

FY23 Financial Summary – Debt

Debt Service

Debt Service Schedule, July 1, 2022 to final maturity for debt issued through June 30, 2021

Fiscal Year	PRINCIPAL ISSUED	Total Annual Debt Service		Total Principal Outstanding at June 30th	Tax Supported Annual Debt Service							
					Town <i>(within levy limit)</i>		Town <i>(outside levy limit)</i>		School <i>(within levy limit)</i>		School <i>(outside levy limit)</i>	
		Principal Matured	Interest Payment		Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment		
				44,518,616								
2022		8,139,335	1,605,408	36,379,281	2,699,800	561,786	266,209	68,835	781,700	155,518	2,114,000	449,728
2023		6,921,028	1,391,213	29,458,253	2,080,000	481,749	268,052	58,242	660,000	131,352	1,955,000	367,880
2024		6,330,656	1,108,356	23,127,598	1,735,000	382,849	269,932	47,612	495,000	102,852	1,930,000	289,405
2025		6,064,982	861,995	17,062,615	1,560,000	301,749	266,850	36,945	500,000	80,502	1,910,000	221,590
2026		5,465,911	636,809	11,596,704	1,510,000	229,549	268,806	26,488	345,000	58,002	1,515,000	159,700
2027		3,771,140	431,029	7,825,564	1,095,000	158,649	170,000	17,000	300,000	43,552	1,170,000	106,250
2028		3,061,275	278,350	4,764,289	947,970	109,099	170,000	8,500	302,030	30,502	1,170,000	59,500
2029		1,723,275	163,750	3,041,014	645,000	64,500	0	0	165,000	18,000	595,000	29,750
2030		793,275	75,000	2,247,739	420,000	32,250	0	0	95,000	9,750	0	0
2031		603,274	32,750	1,644,465	225,000	11,250	0	0	100,000	5,000	0	0
total		42,874,151	6,584,659		12,917,770	2,333,427	1,679,848	263,622	3,743,730	635,027	12,359,000	1,683,803

Interest expense as % of total debt service, FY23:

16.5%

Interest expense as % of total debt service to final maturity:

13.3% as of July 1, 2022

FY23 Financial Summary – Debt

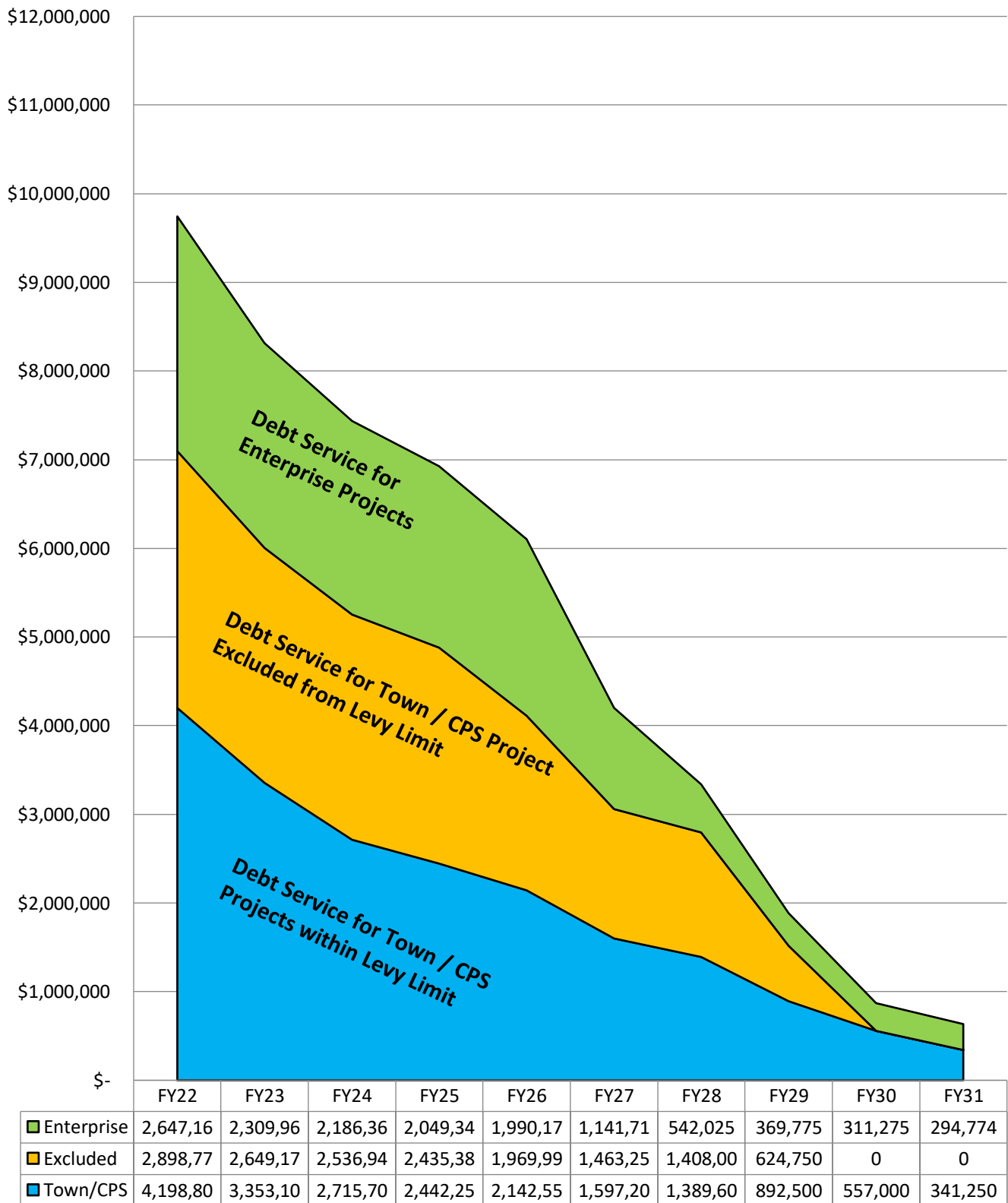
Debt Service Schedule, July 1, 2022 to final maturity for debt issued through June 30, 2021

(Continued)

Revenue Supported Annual Debt Service								<i>subtotals</i>		
<i>Water</i>		<i>Sewer</i>		<i>Betterment (WPAT loans)</i>		<i>Light (including Telecom)</i>		Tax-supported		
Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	Principal Matured	Interest Payment	<i>within Limit</i>	<i>Excluded</i>	Revenue- supported
654,500	171,892	670,734	73,309	257,393	13,371	695,000	110,969	4,198,804	2,898,772	2,647,167
510,000	185,490	627,668	59,125	260,308	10,501	560,000	96,875	3,353,100	2,649,174	2,309,967
497,000	157,490	637,843	45,700	200,881	7,573	565,000	74,875	2,715,700	2,536,949	2,186,362
462,000	131,870	627,265	32,129	203,868	4,586	535,000	52,625	2,442,250	2,435,384	2,049,343
460,000	107,950	639,936	19,457	187,169	1,539	540,000	34,125	2,142,550	1,969,994	1,990,176
405,000	84,050	514,865	6,529	33,275	0	83,000	15,000	1,597,200	1,463,250	1,141,719
383,000	66,000	0	0	33,275	0	55,000	4,750	1,389,600	1,408,000	542,025
245,000	49,500	0	0	33,275	0	40,000	2,000	892,500	624,750	369,775
245,000	33,000	0	0	33,275	0	0	0	557,000	0	311,275
245,000	16,500	0	0	33,274	0	0	0	341,250	0	294,774
4,106,500	1,003,742	3,718,310	236,247	1,275,993	37,571	3,073,000	391,219	19,629,954	15,986,273	13,842,583

FY23 Financial Summary – Debt

Projected Debt Service by Type



FY23 Financial Summary – Debt

Authorized but Unissued Debt

Town of Concord, MA										Authorized, but Unissued Debt as of June 30, 2021									
Category	Project	Authorization	Purpose	Authorized	Issued	Rescinded/ Resized	Unissued as of 06/30/21	Account Code	Bond/ Note Issuance or other Comment										
within levy		07-ATM-2019	Municipal Building Renovations	\$ 500,000.00	\$ (328,500.00)	\$ (171,500.00)	\$ -		issued 05/20/21										
within levy	395	21(2)-ATM-2018	Trail Improvements	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00	0030-180-175-0395											
within levy	398	21(5)-ATM-2018	Library, Energy Efficient Systems	\$ 150,000.00	\$ (150,000.00)	\$ -	\$ -	0030	issued 05/20/21										
within levy		07-ATM-2019	Library, Furniture, Fixtures & Equipment	\$ 550,000.00	\$ (550,000.00)	\$ -	\$ -		issued 05/20/21										
within levy		21(5)-ATM-2018	Parking Lot Improvements, HWCC	\$ 100,000.00	\$ (100,000.00)	\$ -	\$ -		issued 05/20/21										
within levy		12-ATM-2019	Concord Public School Renovations	\$ 900,000.00	\$ (900,000.00)	\$ -	\$ -		issued 06/15/20										
within levy	403	07-ATM-2019	Land Acquisition for Open Space	\$ 100,000.00	\$ (100,000.00)	\$ -	\$ -	0030-180-175-0403	issued 06/15/20										
within levy	358	31-ATM-2014	141 Keyes Road Renovations (DPLM)	\$ 600,000.00	\$ (200,000.00)	\$ -	\$ 400,000.00	0030-197-197-0358	\$200k Bond Issued 5/19/16										
within levy		11-ATM-2020	Road Improvement Program 2020	\$ 1,250,000.00	\$ (1,250,000.00)		\$ -		issued 05/20/21										
within levy		11-ATM-2020	White Pond Improvements	\$ 600,000.00	\$ (600,000.00)		\$ -		issued 05/20/21										
within levy		11-ATM-2020	Warner's Pond Dredging	\$ 500,000.00			\$ 500,000.00												
within levy		11-ATM-2020	Ambulance #2 Replacement	\$ 275,000.00	\$ (275,000.00)		\$ -		issued 05/20/21										
within levy		11-ATM-2020	Playground Improvements	\$ 200,000.00	\$ (200,000.00)		\$ -		issued 05/20/21										
within levy		11-ATM-2020	Electric Bus	\$ 150,000.00	\$ (150,000.00)		\$ -		issued 05/20/21										
within levy		26-ATM-2020	Concord Public School Renovations	\$ 830,000.00	\$ (830,000.00)		\$ -		issued 05/20/21										
							\$ -												
							\$ -												
Betterment		42-ATM-2013	Septic System Betterment	\$ 2,000,000.00	\$ (1,487,662.00)	\$ -	\$ 512,338.00												
Enterprise	380	28-ATM-2016	Water System Improvements, Water Treatment Plant	\$ 13,665,000.00	\$ (2,000,000.00)	\$ -	\$ 11,665,000.00	0061-450-450-0380	issued 05/20/21										
Enterprise	381	28-ATM-2016	Water System Improvements, Reservoir Improvements	\$ 965,000.00	\$ -	\$ -	\$ 965,000.00	0061-450-450-0381											
Enterprise	382	28-ATM-2016	Water System Improvements, Nagog Water Intake	\$ 1,870,000.00	\$ (1,000,000.00)	\$ -	\$ 870,000.00	0061-450-450-0382	issued 05/20/21										
Enterprise		43-ATM-2019	Water Main Replacement	\$ 4,000,000.00			\$ 4,000,000.00												
Enterprise	388	24-ATM-2017	Telecommunications	\$ 1,000,000.00	\$ (131,000.00)	\$ -	\$ 869,000.00	0073-000-000-0388	issued 05/20/21										
Enterprise	389	26-ATM-2017	Smart Grid Improvements	\$ 3,000,000.00	\$ -	\$ -	\$ 3,000,000.00	0062-460-460-0389											
		Totals:		\$ 57,965,000.00	\$ (33,157,287.00)	\$ (1,971,375.00)	\$ 22,856,338.00												

FY23 Financial Summary – Liabilities

Major Liabilities Overview

Concord's major outstanding liabilities resulting from debt related to the issuance of bonds, pensions, and Other Post-Employment Benefits (OPEB).

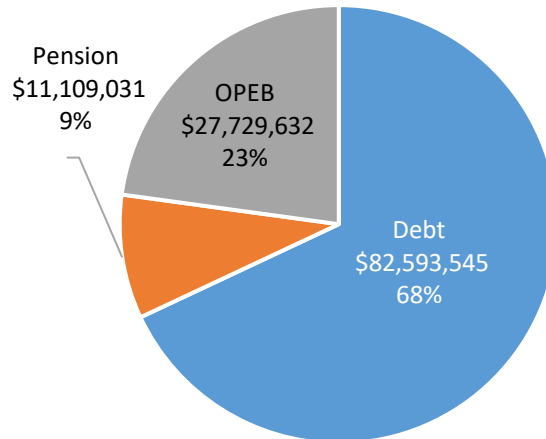
These liabilities are commitments that the Town has made and is required to pay in future periods. Each liability will be funded from one of three sources: (1) General Fund resources; (2) Enterprise or Other Fund resources generated from customer rates and fees; (3) Assessments to the Town from a separate political entity like the Concord-Carlisle Regional School District (CCRSB).

Types of Liabilities:

1. **Debt:** Debt-funded projects have useful lives over many years and costs are appropriately distributed over these years. General Fund and Enterprise & Other Fund debt is guaranteed by the full faith and credit of the Town.
2. **Pension:** The Concord Retirement Board administers a defined benefit contributory retirement plan defined by state law for substantially all municipal employees of the Town, Concord Public Schools, Concord-Carlisle Regional School District, and Concord Housing Authority, who work at least 25 hours per week and who are not covered by the State Teachers Retirement System.
3. **OPEB:** Other Post-Employment Benefits (OPEB) is the amount that the Town has committed to fund the employer-portion of health care and other benefits for retirees, spouses, or eligible survivors. To comply with new accounting standards, the Town began reporting this liability on the Financial Statements in FY09 and started transferring funds into the OPEB Trust Fund in FY10.

As of June 30, 2021, Concord's total major liabilities were valued at \$121,432,208 with the majority of total obligations incurred by the General Fund.

Major Liabilities as of June 30, 2021
(Overlapping with CCRSD Debt)



Major Liabilities (includes CCRSD) as of June 30, 2021

	<u>Debt</u>	<u>Pension</u>	<u>OPEB</u>	<u>Total</u>
General Fund	\$32,045,348	\$8,472,364	\$16,658,829	\$57,176,541
Enterprise and Other	<u>\$12,473,269</u>	<u>\$1,564,569</u>	<u>\$1,531,637</u>	<u>\$15,569,475</u>
Total Direct Town Liabilities	\$44,518,617	\$10,036,933	\$18,190,466	\$72,746,016
CCRSB Assessment @ 77.41	<u>\$38,074,928</u>	<u>\$1,072,098</u>	<u>\$9,539,166</u>	<u>\$48,686,192</u>
Total	<u>\$82,593,545</u>	<u>\$11,109,031</u>	<u>\$27,729,632</u>	<u>\$121,432,208</u>

Through the concerted effort to plan for and manage these liabilities, the Town has been able to maintain its Aaa credit rating from Moody's Investors Services since 1987.

FY23 Financial Summary – Liabilities

Direct Debt

The Town of Concord throughout its history has borrowed money to pay for various capital projects, which include the construction of new schools, the purchase of fire apparatus, and the renovation of public buildings and facilities.

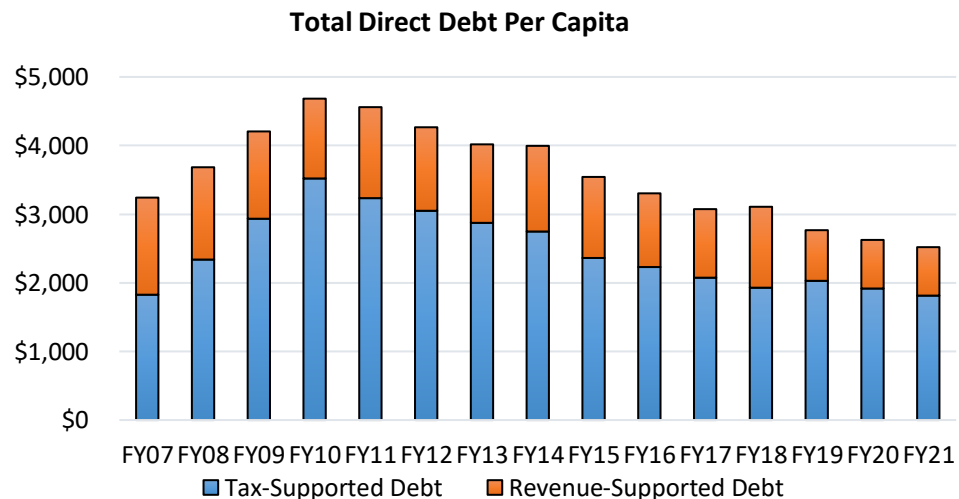
All borrowed funds are guaranteed by the full faith and credit of the Town but borrowing for enterprise-related projects are expected to be repaid from enterprise user fees rather than from tax-supported resources. Furthermore, some tax-supported debt-funded projects are voted on by the electorate as being outside the Proposition 2½ tax levy limit constraints, and these are referred to as “debt exclusions”.

The Town aims for a rapid debt repayment schedule for tax-supported debt, with a goal (for “within the levy limit” debt) of 60% repayment within 5 years and 90% repayment within 10 years. This policy allows the Town to properly manage this liability and maintain available debt capacity. Excluded debt and borrowing for enterprise projects generally have a longer payback period.

The chart below shows the amount of outstanding principal by category. For tax-supported debt repaid within the levy limit, the Town follows a rapid principal repayment policy. As of June 30, 2021, 74% of the borrowed principal will be repaid within 5 years and 100% will be repaid within 10 years. Tax-supported excluded debt has a longer repayment schedule, since almost all of this debt is for the construction of new school buildings that have a long useful life, and the cost should be amortized over a longer time. A similar generational matching policy is applied to enterprise debt, employed for relatively long-lasting capital projects. This chart does not show the overlapping debt that the Town is responsible for due to the CCRSD assessment.

Outstanding Principal and Percent of Debt to be retired for debt issued as of June 30, 2021								
Paid Down Percentage Starting on June 30, 2021	Tax-Supported Debt				Enterprise and Other Debt		Total Debt	
	Within Limit		Excluded		Debt			
	Outstanding Principal	%	Outstanding Principal	%	Outstanding Principal	%	Outstanding Principal	%
On 6/30/21	\$16,661,500		\$15,383,848		\$12,473,269		\$44,518,617	
In 5 years	\$4,295,000	74%	\$4,620,000	61%	\$2,681,705	79%	\$11,596,705	74%
In 10 Years	\$0	100%	\$0	100%	\$299,466	98%	\$299,466	99%
In 15 Years	\$0	100%	\$0	100%	\$133,096	99%	\$133,096	100%

The graph to the right shows Direct Debt per capita. With the construction of the new elementary schools, the tax-supported debt began to increase starting in FY07. Debt associated with the Town’s assessment from CCRSD for the new high school is not included because it is debt associated with a separate political entity.



FY23 Financial Summary – Liabilities

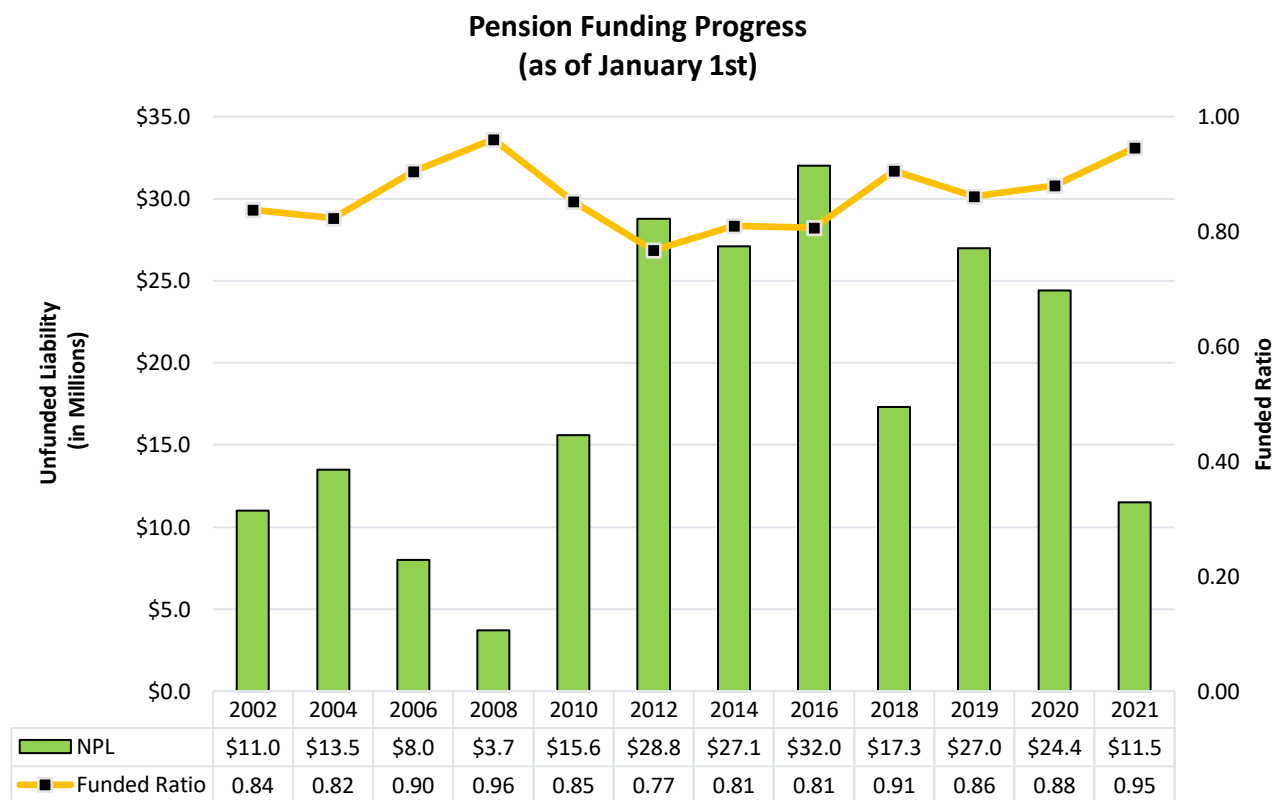
Pension

The Concord Contributory Retirement System operates under M.G.L. Chapter 32 to provide retirement benefits to substantially all municipal employees (with the exception of teachers who are covered by the State Teachers Retirement System) who work at least 25 hours per week.

The amount of the Pension Liability, or Net Pension Liability (NPL) is the difference between the amount that owed to current and future retirees, or Total Pension Liability (TPL), and the amount that has been set aside to cover this liability, or Plan Fiduciary Net Position (FNP). The TPL generally increases over time as salaries increase, while the FNP can fluctuate depending on market conditions. The Town's policy is to completely fund this liability by fiscal year 2030.

As of January 1, 2021, the Town's Total Pension Liability is estimated at \$213,155,192 and the Plan Fiduciary Net Position is \$201,633,055, which results in a Net Pension Liability of \$11,522,137. The funded ratio (FNP / TPL) is 94.6%. After subtracting the share for CCRSD (\$1,384,961) and Concord Housing Authority (\$100,243), the Town's direct NPL is \$10,036,933.

The Town's Funding Schedule for the Concord Contributory Retirement System projects full funding status by fiscal year 2030. To achieve this goal, the FY23 General Fund appropriation is proposed to be \$3,481,101. A discount rate of 6.75% is assumed in the actuarial analysis for the January 1, 2021, valuation.



With the implementation of Government Accounting Standards Board (GASB) Statements No. 67 and 68, the formula and terminology for calculating the unfunded pension liability changed. The information beginning in 2016 and going forward reflects the new GASB standards.

FY23 Financial Summary – Liabilities

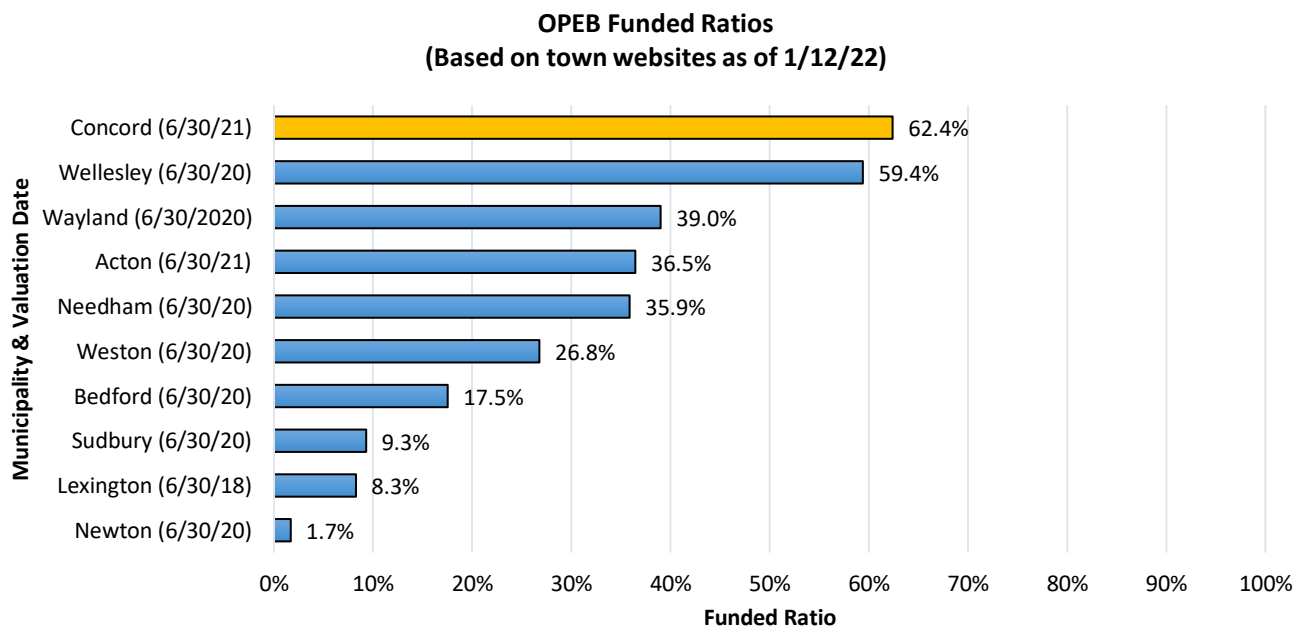
Other Post-Employment Benefits (OPEB)

Other Post-Employment Benefits (OPEB) consists of health care and other benefits for retirees, spouses, and survivors.

As determined by an actuarial study, the OPEB liability, known as the Net OPEB Liability (NOL) is the difference between the amount needed to fund present and future benefits, or the Total OPEB Liability (TOL) and the amount set aside to fund this obligation, or the Plan Fiduciary Net Position (FNP). Consistent with the applicable accounting standards, the OPEB Trust FNP is always measured at market value.

Many Massachusetts cities and towns are beginning to fund the OPEB liability. The metric useful in determining how municipalities are progressing is the Funded Ratio. The Funded Ratio (or FNP divided by the TOL) measures the percentage of the TOL that is funded. As of June 30, 2021, Concord's Funded Ratio is 62.4%, given a discount rate of 6.75%.

The table below provides the most recent available audited information from Concord and neighboring communities about the OPEB liability. As shown, Concord's Funded Ratio ranks well (i.e., a higher funding ratio is better) in comparison with the other municipalities.



As of the most recent actuarial study for a valuation date of June 30, 2021, the Net OPEB Liability (NOL) was \$18.1 million. The OPEB funded ratio was 62.4%. The funding schedule is a closed 30-year period beginning in FY09 and ending in FY39, and it assumes a level cash contribution amortization.

The Town's policy to fund the OPEB obligation is two-fold. First, the OPEB liability as it is associated with covered enterprise employees is fully funded (8.4% of the NOL). Second, the amount appropriated for the costs associated with other covered Town Government employees has been sufficient to cover the Actuarially Determined Contribution, which is calculated to satisfy funding requirements for the current costs and for the amortized liability.

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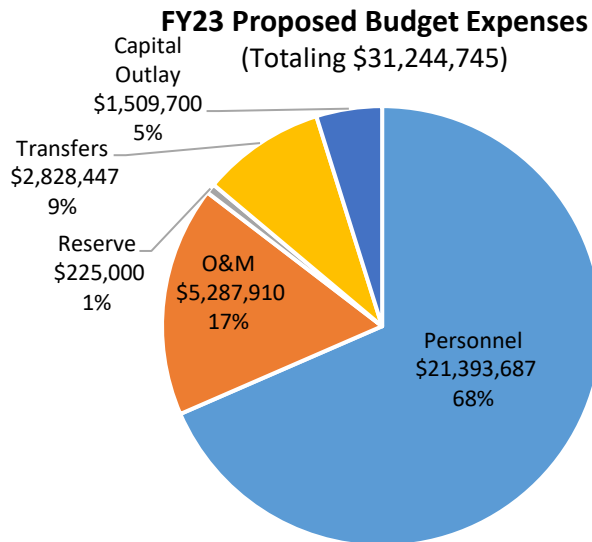
Town Government

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Town Government

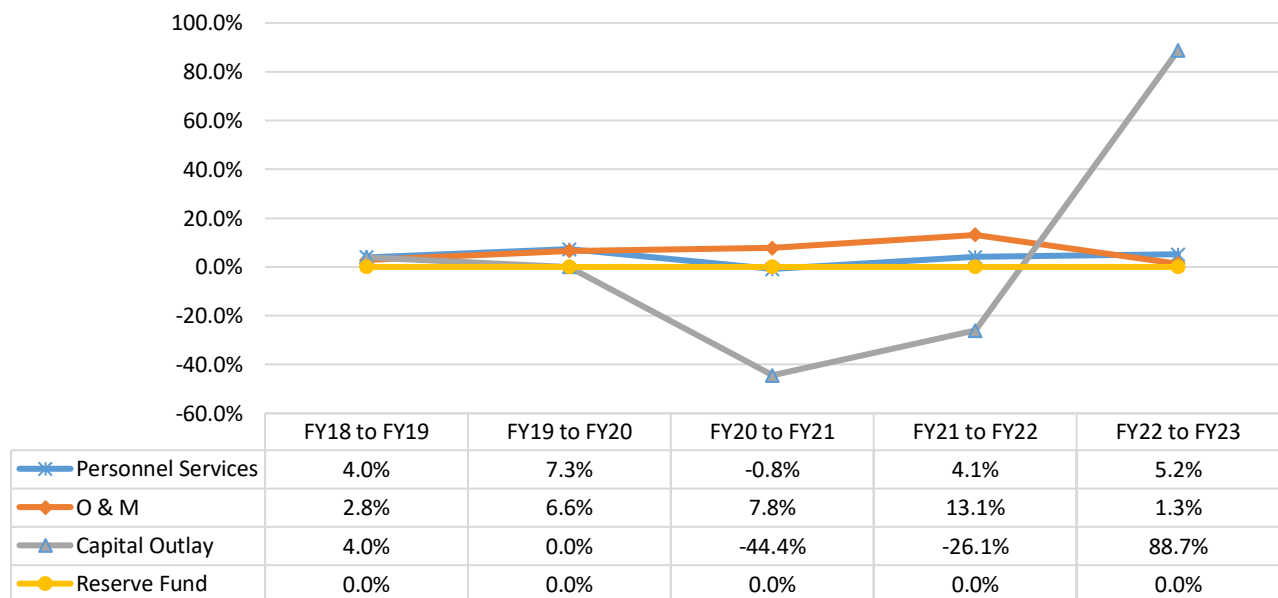
Town Government Overview

The FY23 Town Government General Fund Operating Budget is \$26,906,598. After supporting funds transferred in by the Town's Enterprise Funds, Special Revenue & Other Funds, and Local Receipts, the Total Budget is \$29,735,046. The Total Town Government budget also includes \$1,509,700 in Capital Outlay, which results in a total of \$31,244,745. The budget proposes an \$1,168,079 or 5.2% increase in personnel services, a \$74,074 or 1.3% increase in operations and maintenance (O&M), and an increase in capital outlay of \$709,700 or 88.7%. The FY23 Total Town Government Appropriation is proposed to increase by \$1,951,852 or 6.7% compared to FY22's appropriation.



Over the last four fiscal years, Personnel Services has had continual increases until FY21's budget was revised due to the COVID-19 pandemic. FY22's budget proposed a 4.1% increase to support the Town's personnel, and FY23's budget proposes a 5.2% increase. Operations and Maintenance over the same time period has had fluctuated increases. FY23's budget proposes an increase of 1.3% due to rising costs of goods and services. Capital Outlay

Historical Changes to Budgeted Town Government Expenses



maintained steady growth until FY20 where it was level funded compared to FY19. Due to financial constraints of the COVID-19 pandemic, Capital Outlay decreased further in FY22 with an additional 26.1% reduction compared to FY21's adopted plan. In FY23, Capital Outlay is proposed to grow by 88.7% in effort to regrow outlay levels to pre-pandemic levels. The Reserve Fund continues to be level funded with no proposed change since FY2017's budget.

Town Government

Town Government (Accounts 1 - 16) - Operating Expense Categories by Function

		FY20 Actual		FY21 Actual		FY22 Budget		FY23 Proposed
General Government								
Personnel	\$	2,146,638	\$	2,191,200	\$	2,681,451	\$	2,781,105
O&M		1,734,542		1,592,402		1,775,540		1,863,136
Capital		-		-		-		-
Reserve		-		-		-		-
Subtotal	\$	3,881,180	\$	3,783,602	\$	4,456,991	\$	4,644,241
Finance								
Personnel		1,779,004		1,782,432		1,921,176		1,968,728
O&M		362,116		381,082		422,682		417,383
Capital		-		-		-		-
Reserve		-		-		-		-
Subtotal	\$	2,141,120	\$	2,163,513	\$	2,343,858	\$	2,386,111
Planning & Land Management								
Personnel		1,518,426		1,575,799		1,834,910		1,847,779
O&M		231,343		315,188		335,010		366,037
Capital		-		-		-		-
Reserve		-		-		-		-
Subtotal	\$	1,749,769	\$	1,890,987	\$	2,169,920	\$	2,213,816
Human Services								
Personnel		2,349,689		2,245,319		2,770,850		2,869,718
O&M		523,132		668,593		681,087		666,553
Capital		-		-		-		-
Reserve		-		-		-		-
Subtotal	\$	2,872,821	\$	2,913,911	\$	3,451,937	\$	3,536,272
Public Safety								
Personnel		9,374,719		9,223,553		10,365,926		10,141,904
O&M		779,401		831,874		1,163,771		850,558
Capital		-		2,027		-		-
Reserve		-		-		-		-
Subtotal	\$	10,154,120	\$	10,057,454	\$	11,529,696	\$	10,992,462
Public Works								
Personnel		2,698,180		2,828,334		2,998,205		3,007,446
O&M		1,263,339		1,549,842		1,306,660		1,620,155
Capital		14,696		38,912		40,000		-
Reserve		-		-		-		-
Subtotal	\$	3,976,215	\$	4,417,088	\$	4,344,865	\$	4,627,600
Unclassified & Joint								
Personnel		407,262		(336,502)		(39,374)		1,084,543
O&M		10,000		235,000		10,000		25,000
Capital		-		-		-		-
Reserve		-		-		225,000		225,000
Subtotal	\$	417,262	\$	(101,502)	\$	195,626	\$	1,334,543
Town Government Total	\$	25,192,487	\$	25,125,054	\$	28,492,894	\$	29,735,046

Town Government

Tutorial

Each Town Government section is broken down into several segments of information presenting both financial, structural, and performance information. Each section, which includes General Government, Finance, Planning and Land Management, Human Services, Public Safety, Public Works, Unclassified, etc., is initially explained through a Department Overview that highlights the following information:

- **Mission Statement:** Provides overarching purpose of department and its divisions.
- **Organizational Chart:** Provides a brief representation of the department's personnel structure.
- **Responsibilities:** Provides a summary of the department and division activities and duties in service to residents and other Town functions.
- **Overview:** Describes the basic purpose of each department, personnel responsible for its oversight and management, and its relationship to the Town Manager and committees.
- **Accomplishments:** Describes previous completed fiscal year's achievements.
- **Performance:** Describes and displays information measuring the department's overall performance through the use of metrics such as survey data, industry standards, and other gathered figures.
- **Proposed Fiscal Year Goals:** Outlines goals established by department head and division managers to be completed during a budget book's fiscal year.
- **Long-Term Plans:** Presents ideas and goals that the department and division managers are looking to plan and achieve over the next several fiscal years.
- **Personnel Summary:** Breaks down personnel information for each department by organizing it by division, position title, position full-time equivalent value, and proposed position wages and salary.

Following the completion of the Department Overview, the following sections analyze the department at a division level perspective. This view displays the following information:

- **Fiscal Year Budget Highlights:** Describes changes in the division's total appropriation, General Fund support, and any significant changes in operating expenses.
- **Division Financial Overview:** Displays through a table the division's operating and capital expenditures. Two years of actual data are presented along with the current fiscal year and the proposed recommended budgeted expenses.
 - *Operating*
 - Personnel Services – Staffing and other related costs.
 - Purchased Services – Commonly utility bills, professional services, maintenance, and any other contractual agreement.
 - Supplies – Basic items and small equipment needed to sustain operations.
 - Other Charges – Miscellaneous items, memberships, transportation, and conference registrations.
 - Direct Pay – Due to change in accounting practices, expenses normally supported by an appropriation will be removed and charged directly to their funding sources.
 - *Capital*
 - Capital Outlay – Items that are commonly estimated to be \$5,000 and have a useful life of at least two years and purchased through General Fund outlay.

Town Government

- **Borrowed Funds** – Items that are estimated to be over \$100,000 and have a useful live of at least five years and purchased through debt.
- **Division Funding Sources:** Displays in two pie charts the division’s Operating Funding sources (General Fund, Enterprise Funds, and Other Sources) and split between Operating, Capital Outlay, and use of any Borrowed Funds.

In terms of personnel services costs, five different categories could make up a division’s expenses. They included the following personnel expenditures:

- **Full Time Position (5111):** A position that requires 37.5 to 40 hours per week.
- **Part Time Position (5112):** A position that requires less than 40 hours per week but more than 20.
- **Limited Status Position (5115):** A position that is under 20 hours per week.
- **Temporary Status (5120):** A full time or part time position for a temporary period of time.
- **Overtime (5130):** Compensation for employees working longer than their specified weekly hours.

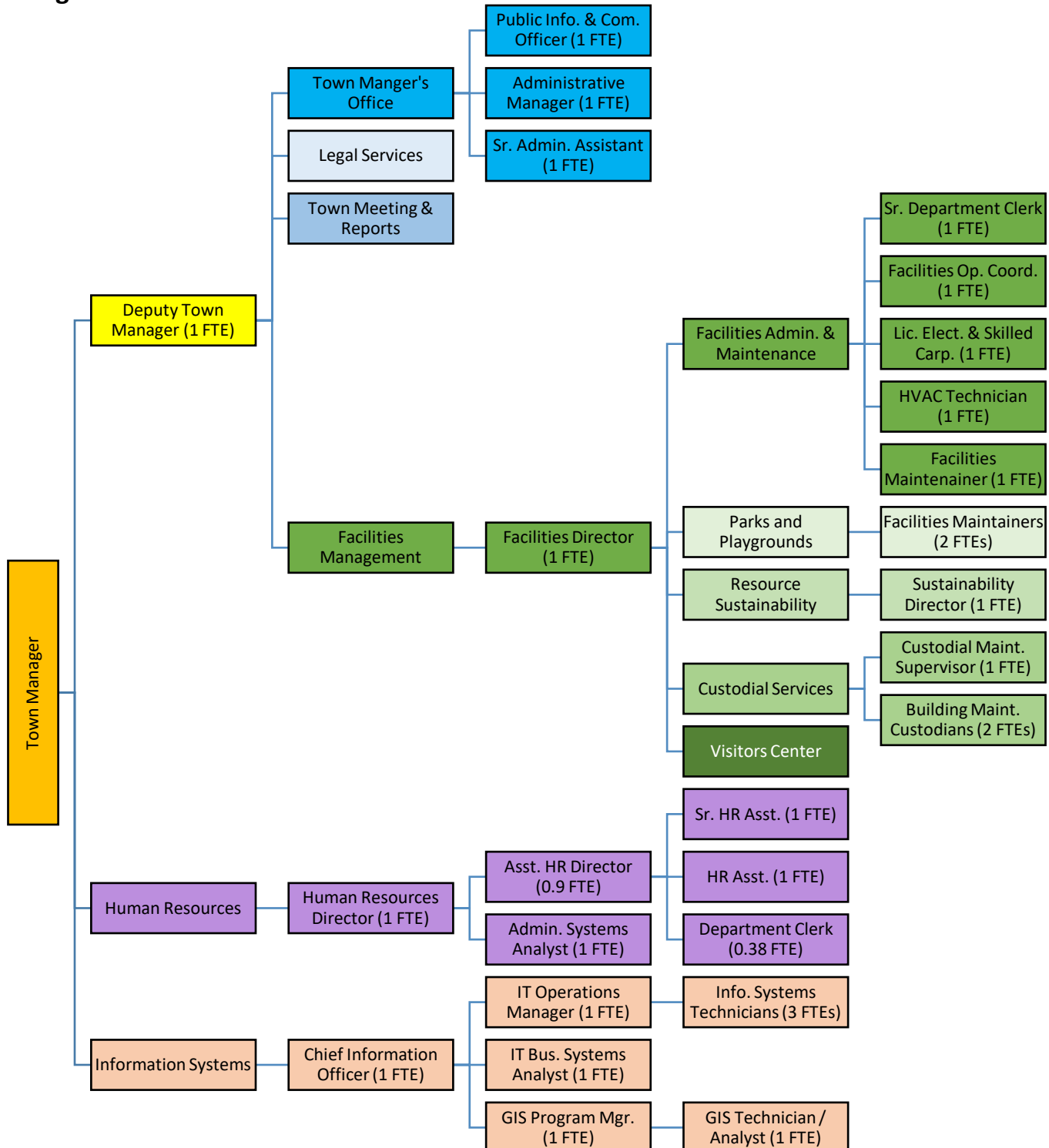
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General Government

Mission Statement

The General Government Section is divided into the areas of General Administration, Human Resources, and Information Systems with the overall mission to provide support services to allow the Town Government to operate in an effective, professional, and productive manner.

Organizational Chart



General Government

Responsibilities

Town Manager's Office: The Town Manager's Office provides support to the Town Manager, Deputy Town Manager and Select Board by assisting in Town-wide executive, administrative, and policy-setting duties established by Massachusetts statutes, the Town Charter, and Concord's bylaws.

Town Meeting and Reports: The Town Meeting and Reports account provides funds used to organize and accomplish Town Meeting and to produce the required reports and meeting warrants.

Facilities Management: Facilities Management is responsible for maintaining, preserving, and improving the Town's buildings, open spaces, public bathing beach, and recreational playgrounds. This Department is organized into the following divisions:

- **Facilities Administration:** The work of Facilities Administration is to maintain and improve upon the Town Government's twenty-one buildings. The Division also includes funding for the operation and maintenance of three Town facilities: Town House, 55 Church Street, and 37 Knox Trail. Town House near Concord Center houses the Town Manager's Office, Human Resources, and Finance Department. 55 Church Street located West Concord is primarily used as offices and program space for the Human Services Divisions that include, Recreation, Community Services, Veterans' Services, Town Archivist, Sustainability Director, and Facilities Department staff. 37 Knox Trail provides space for the School Transportation Department and the Regional Housing Service Office (RHSO), which provides housing services for Concord and 12 other communities. Additionally, the Town's historical and vital records are stored there and managed by the Office of the Town Clerk and the Town Archivist.
- **Parks and Playgrounds:** This Division maintains and improves Town-owned land dedicated to active recreation, exercise, and play.
- **Resource Sustainability:** To meet Concord's goal of an 80% reduction in greenhouse gas emissions by 2050, the Resource Sustainability Division promotes and funds renewable and efficiency initiatives.
- **Visitors' Center:** Located in the heart of Concord Center, the Visitors' Center is the location for residents and visitors to obtain information about historic Concord and have access to free public restrooms year-round; it also serves as home to the Tourism and Economic Vitality Division.

Legal Services

Legal Services: The Legal Services account allocates resources for legal costs that the Town may incur in defense of Town business, employees and matters of public interest.

Human Resources

Human Resources: The Human Resources Department supports the Town Government goals of encouraging a work environment that fairly, consistently, and lawfully develops and sustains a professional, productive, efficient, informed, and innovative workforce through the administration and management of personnel matters, policies, and practices.

Information Systems

Information Systems: The Information Systems department's mission is threefold: (1) To provide both strategic technology vision and leadership to the Town of Concord; (2) To provide secure, reliable information systems and technology to support all Town entities; and (3) To work with all departments and enterprises to support and improve business functions through the adoption and advancement of technology.

General Government

Overview

The Departments and Divisions that are part of General Government enable the Town Government to operate in an effective, professional, and productive manner. General Administration is organized to give the Town Manager support with his or her work in implementing the plans and programs that he or she and the Select Board initiate. The Deputy Town Manager oversees the Town Manager's Office that carries out the central administrative operations, Legal Services that provides Town counsel support, Town Meeting and Reports that fund Town Meeting, and Facilities Management which maintains the Town's buildings, grounds, and parklands.

Essential for Town Government operations is a talented and professional workforce. The Human Resources Department is responsible for a variety of programs and systems designed to attract and retain competent employees. Recruitment, hiring, compensation, benefit, training, feedback, recognition, and legal compliance programs all play a role in supporting a productive and efficient work environment so employees can provide quality services to the public.

Technology has become increasingly important for the productivity of any organization. In recent years, the Town Government has allocated additional resources for information systems staff, hardware, and software in order to maintain a government agency that is representative and responsive to the Town's needs and can effectively respond to the various citizen requests for service.

Accomplishments

Town Manager's Office

- ☑ Reopened Town offices and certain business operations in the wake of the COVID-19 pandemic; continued to deploy new and expand technology allowing for flexible employee scheduling, telework capabilities, and alternative engagement strategies between citizens and staff.
- ☑ Worked to disseminate information about the COVID-19 virus and variants to inform the community through Concord's website. In addition, emails, social media, and cable access channels were used to disperse information campaigns and infographics on COVID-19 safety.
- ☑ Continued to organize and implement town-wide Emergency Management Teams to educate and vaccinate residents.
- ☑ Compiled and edited various town reports, warrants, and press releases.
- ☑ Maintained the Town website and social media sites; updated relevant sections daily to ensure accurate and timely information was available for residents and businesses.
- ☑ Coordinated tourism, planning, and economic development efforts town-wide to properly and safely encourage visitors to Concord and provide a sense of 'community' during the pandemic.

Facilities Administration

Over the course of FY2021, Facilities Administration coordinated several facilities related projects. These projects included:

- ☑ Town House First Floor Renovations: Completed interior renovation to improve the private office space and the public service area. It also modified office density and employee circulation to meet social distancing guidelines.
- ☑ Gerow Park Phase 1 Park Improvements: The scope of work of this project consisted of utility and drainage improvements and the installation of a new access drive and parking, new walking paths, and

General Government

landscape plantings. The project also includes a timber picnic pavilion, a covered walkway, and restroom building.

- ☑ White Pond Improvements: The goal of this project is to provide necessary site improvements and modifications for drainage and erosion control, stormwater management, and accessibility compliance to the beach.
- ☑ 141 Keyes Road HVAC: Replaced existing HVAC system with ductless split system with cassette evaporators and new condensers, air source heat pumps, and an energy recovery ventilator.
- ☑ Completed renovation of second floor 55 Church Street, creating two new offices and a conference room.
- ☑ Completed bid process for a new town-wide fire alarm and sprinkler testing contract. The 3-year contract was awarded to Fire Equipment, Inc. of Medford, Ma.

Resource Sustainability

- ☑ The Town contracted with Optony, Inc. to provide an assessment and recommendations for transitioning the town's fleet to electric vehicles and installing the necessary charging infrastructure. We began the study with data collection of existing vehicle inventory and locations and conducted in person interviews with each department.
- ☑ Coordinated with departments and other champions listed in *Sustainable Concord*, the Town's first comprehensive climate action and resilience plan, to make progress toward our climate goals including 22 priority actions and three leadership priorities.
- ☑ Hosted a University of New Hampshire (UNH) Sustainability Fellow in collaboration with the Department of Planning and Land Management resulting in a *Guide for Sustainability in Historic and Older Homes*.
- ☑ Began a fleet electrification study for transitioning the municipal fleet and applied for several MassEVIP grants to support implementation of the electric first fleet policy.
- ☑ Worked with the Climate Action Advisory Board and other volunteers to propose Article 31, or The Home Rule Petition and Bylaw Amendment to Prohibit the Expansion of Fossil Fuel Infrastructure for New Construction, which passed at Town Meeting.
- ☑ Developed a Tree Guide for Concord residents in collaboration with Concord Public Works and developed a community engagement tool to identify locations for new tree plantings.
- ☑ Partnered with the Concord Free Public Library to develop programming for the Town's annual Climate Preparedness Week.

Human Resources

- ☑ Continued to respond to the COVID-19 pandemic by updating and providing guidance on protocols and policies designed to protect the well-being of employees and their families, ensure critical town services, and comply with legal requirements.
- ☑ Assisted employees with concerns about potential COVID-19 exposure, quarantine requirements due to actual COVID-19 exposure, and issues related to caring for family members. Assisted managers in addressing employee needs on a case-by-case and legally sound basis, balancing the Town's operational needs with the goal of providing a supportive workplace.
- ☑ Assisted the Town Manager and senior managers in exploring ways to provide increased workplace flexibility sought by employees while maintaining services and accountability to the public.
- ☑ Continued taking steps to improve efficiency by developing an electronic workflow for personnel change forms and related documents to replace the interim process implemented during the pandemic outbreak.
- ☑ Guided 117 other recruitment, hiring, and promotional processes; supported the recruitment and hiring of a new Library Director and the Town Manager transition.

General Government

- ☑ Promoted ongoing management-level discussions related to diversity, equity, and inclusion.
- ☑ Evaluated and modified HR policies and practices to reduce biases and improve equity and inclusion.
- ☑ Worked with various departments and the Town Manager to develop modified approaches to compensation plans and incentive pays in response to a rapidly changing labor market in the midst of budget constraints.

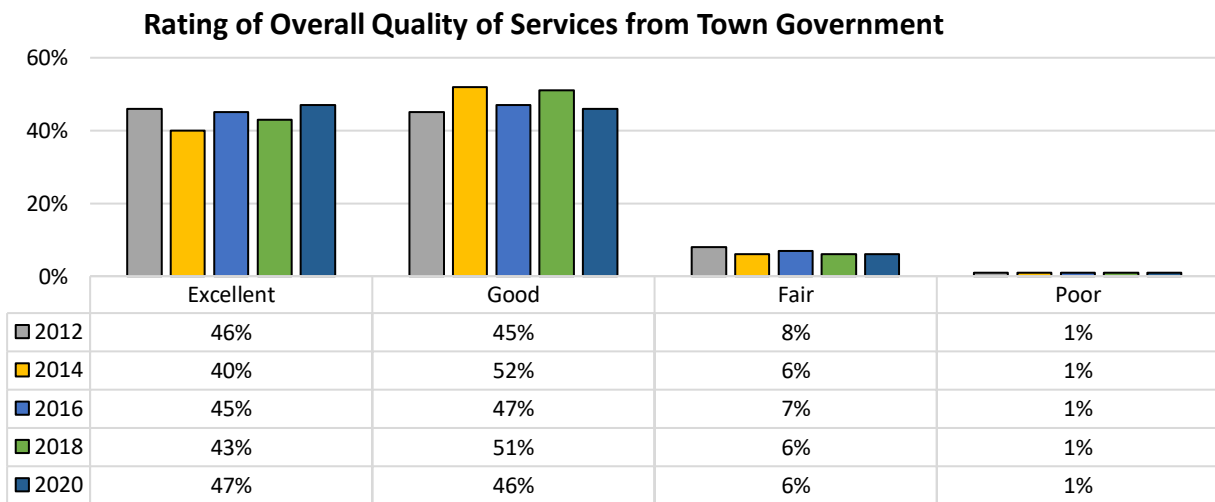
Information Systems

- ☑ Recruited a third Information Systems Technician responsible for the maintenance and deployment of computers as well as supporting many software systems used by Town employees.
- ☑ Rolled out Office 365, completed email migrations, and began file services migrations.
- ☑ Continued GIS Server planning and development to update Assessing parcel information monthly.
- ☑ Processed many updates and data relating to the 2020 Census and redistricting and reprecincting process.
- ☑ Maintained planned improvement and replacement cycle programs for 400 town-wide workstations.
- ☑ Began work on the large financial software overhaul that will take place over the next 1-2 years.
- ☑ Adopted policies and procedures to achieve compliance with a cybersecurity framework.

General Government

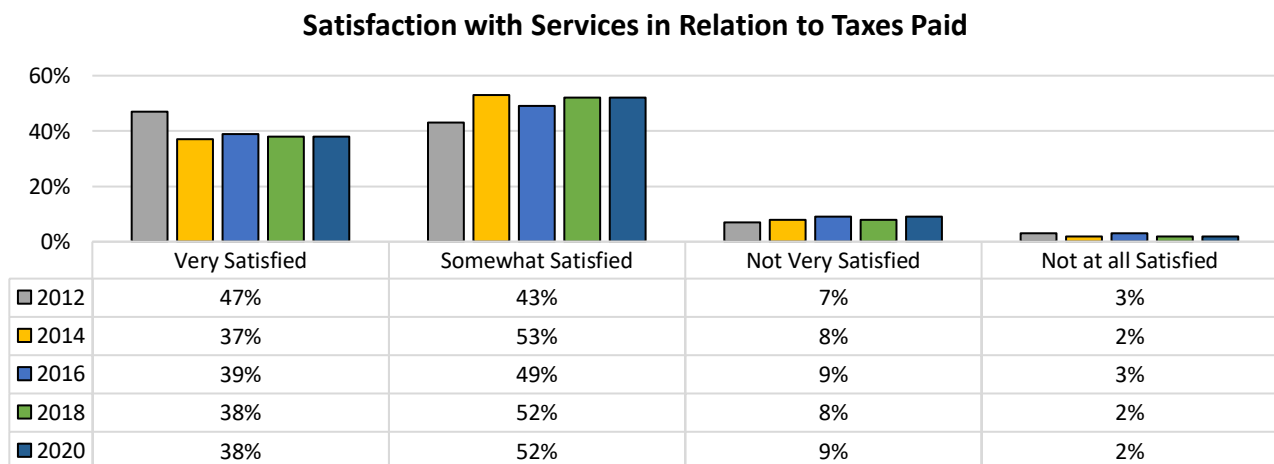
Performance

The overall performance of the Town Government has been rated as “Excellent” or “Good” by Town residents. Every two years, the Town conducts a statistically significant survey to gauge residents’ opinions. One question asked, “How would you rate the overall quality of services provided by the Concord Town Government?” This question provides information about the general satisfaction of residents with municipal services for which General Government departments and divisions are ultimately responsible for during each year. Over the years, approximately 40% of the respondents rate these services as “Excellent” and approximately 50% rate them as “Good”. In 2012, 9% of respondents felt that the services the Town provides were “Fair” or “Poor”. Otherwise, that percentage is generally 7%. In 2020, 93% of residents rated their municipal government services as “Excellent” or “Good”.



Another survey question asked, “In relation to the property taxes you pay, how satisfied are you with the overall Town Services?” This question provides information about whether residents feel that the Town Government is using their tax revenue efficiently and effectively. Approximately 40% of respondents are “Very Satisfied”, 50% are “Somewhat Satisfied”, and 10% are “Not Very Satisfied” or “Not at all Satisfied.”

Overall, these questions reveal that residents feel that the services provided by the Town Government are of good to excellent quality and that residents are “Very Satisfied” or “Somewhat Satisfied” with the amount that they pay for these services.



General Government

Information Systems

The Information Systems Department continues with its mission of supporting other Town departments with their technology needs as well as providing key strategic technological guidance and vision Town-wide. In the last fiscal year, the department has continued to focus on improving the security and resilience of its systems and networks. We have focused closely on the system lifecycle process, ensuring we properly retire unneeded servers and resources. The Town continues to utilize secure cloud-based options where possible, which helps diversify our data center locations and provide better continuity of operations in the unlikely event we experience hardware or network issues.

The department has followed a more aggressive computer replacement schedule, which has reduced the average system age from over 4 years in 2020 to 2.4 years today. This results in fewer hardware issues for end users and a faster experience while they use the systems.

Along with the hard work of dozens of Town employees, we continue to expand our electronic permitting system for external users to enter and track applications in the following departments:

- Planning/ZBA
- Select Board/Town Manager's Office
- Town Clerk's Office

The IS Department has completed a migration of email to Office 365 and is undertaking a file migration to better protect and more easily share the data that has become the backbone of most departments' workflows.

The GIS Department was busy supporting other departments with their mapping needs and spent a good deal of time on the 2020 Census process, which included a reprecincting and redistricting of Concord.

We look forward to supporting the Finance department as they begin the implementation process to deploy a new Enterprise Resource Processing (ERP) system for use by nearly all Town employees. This large-scale and long-term project will have a profound impact on purchasing, requisitions, accounting, receivables, cash management and more.

Facilities Management

Best practices suggest that an annual maintenance budget goal should be about 2% of a building's replacement value. All major building renovations include the addition of energy efficient and sustainable infrastructure. With the 2% funding goal in mind, departmental initiatives surround the Town's desire to develop strategies to respond to Concord's changing work environment and building needs. Utilizing the Comprehensive Facilities Master Plan completed in 2019, the Department works to implement innovative building programs to reduce energy consumption and develop environmentally effective alternatives.

The Department also established an online database that assisted in the Town's efforts to reduce overall building operating costs by identifying outdated and/or potentially inefficient systems and infrastructure. This technology also helped Concord's Facilities Director to compile accurate building systems and utility data, which was incorporated into each renovation project and ensured the Town's sustainability goals were properly aligned with the relevant industry space standards for public buildings and office spaces.

Moving forward, this online system and its data will be expanded upon in order to complete a Town-wide comprehensive building design and review process that further supports renovations and construction in a phased and more economically viable way.

General Government

The Facilities Management Department is responsible for the following buildings:

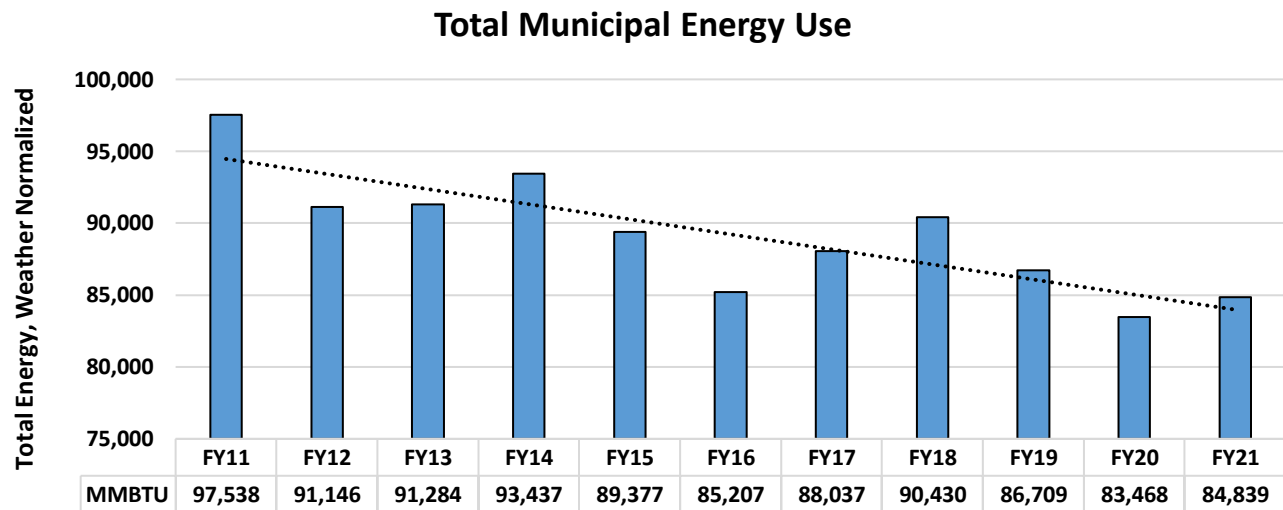
Buildings under Town Manager Jurisdiction Supported Fully or Partially from the General Fund					
Year Built	Latest Renovation	Building	Replacement Value	Budget Goal	Other Funds
1826	2017	249 Harrington Ave	309,839	6,197	Revolving
1851	2020	Town House	3,064,914	61,298	
1903	2018	Harvey Wheeler Comm. Center	5,911,245	118,225	
1904	2019	141 Keyes Road	1,268,795	25,376	
1919	2018	Marshall Farmhouse	569,699	11,394	Revolving
1929	2002	105 Everett St.	271,401	5,428	MMN
1932	1996	West Concord Fire Station	976,359	19,527	
1935	1987	Hunt Recreation Center	2,400,846	48,017	Recreation
1950		CPW Garage	661,610	13,232	
1950		CPW Highway Dept. 133 Keyes Rd.	348,824	6,976	
1950		CPW Office 133 Keyes Rd.	2,763,837	55,277	
1950		CPW Water & Sewer Garage	1,002,930	20,059	
1959		Planning & Land Mgt. Shed	11,317	226	
1959	2019	Police/Fire Station (Walden)	4,526,731	90,535	
1960		Gun House	156,394	3,128	
1960		Police Dept., 203 Walden Rd.	105,525	2,111	
1992		135 Keyes Road (CPW)	2,442,236	48,845	Water Sewer
1995	2019	McGrath Farmhouse	917,879	18,358	Revolving
1996	2020	Field House (Lawsbrook)	71,100	1,422	
1998	2019	Municipal Light Plant	5,218,502	104,370	CMLP
2002	2020	Visitors Center	381,349	7,627	
2003	2018	55 Church Street	1,580,713	31,614	
2006	2019	Beede Swim and Fitness Center	10,337,923	206,758	Beede
2011	2018	Marshall Farm Green Houses	74,285	1,486	Revolving
		169 Harrington Ave shed	26,530	531	Revolving
	2008	Marshall Farm Stand	135,877	2,718	Revolving
		McGrath Farm Stand	384,377	7,688	Revolving
	2015	McGrath Red Barn	134,253	2,685	Revolving
	2010	24 Court Lane	339,505	6,790	
	2018	2-Stow Street Storage Sheds	40,000	800	
	2017	37 Knox Trail	1,541,572	30,831	
	2014	Cemetery shed	6,892	138	
		CPW Storage Area	162,212	3,244	
		Knoll shed	56,584	1,132	
		Knoll Storage Building	51,690	1,034	
		Landfill Storage Building	70,749	1,415	
		Salt Shed Keyes Rd.	164,397	3,288	
Total			\$ 48,488,891	\$ 969,778	
Total Supported Fully or Partially Funded by the General Fund: \$ 505,305					

General Government

Resource Sustainability

In FY13, the Town began to allocate funds for improving sustainability through efforts such as implementing energy conservation for buildings and vehicles, promoting renewable forms of energy in Concord, encouraging recycling of materials, and reducing the use of natural resources such as water in daily operations.

Concord continues to invest in improvements and make operational changes to reduce energy used in municipal operations. The graph below shows total municipal energy consumption since FY11.



As part of the Division's work, sustainability efforts are in part or entirely funded by a number of grant programs. In FY21, the Division completed work funded by an MVP Action Grant for a tree resilience project. Sustainability and Facilities staff applied for projects funded by DOER Green Communities to improve energy efficiency in town buildings and installed Electric Vehicle (EV) charging stations. Concord also applied for funding through the MassEVIP program for the purchase of electric fleet vehicles.

Legal Services

Legal Services provides funds for legal counsel. The table below shows the amount allocated and expended during the last six years.

Year	Budget	Transfers	Adj. Budget	Expended
FY16	\$225,000		\$225,000	\$178,151
FY17	\$225,000	\$30,000	\$255,000	\$255,000
FY18	\$225,000	\$233,002	\$258,002	\$258,002
FY19	\$350,000	\$379,462	\$729,462	\$629,462
FY20	\$250,000	\$291,000	\$541,000	\$537,452
FY21	\$344,585	\$190,000	\$534,585	\$534,585
FY22	\$425,000			
FY23	\$450,000			

Human Resources

The Human Resources Department is called on to provide a wide variety of services in response to variable needs and situations that arise throughout each year. In 2021, HR priorities and initiatives were notably impacted by

General Government

the ongoing COVID-19 pandemic combined with a significant shift in the labor force and market. HR staff spent considerable time addressing situations on a case-by-case basis and guiding staff relative to workplace protocols and policies designed to protect the well-being of employees and their families while also ensuring critical town services.

HR staff managed 93 recruitments and 24 new appointments and processed 2,580 applications for employment. 22 of the recruitments were for seasonal positions, mostly in the Recreation Division. In addition to COVID-related requests, 59 leaves of absence were administered in accordance with the Family and Medical Leave Act (FMLA) and/or medical leave policies. HR responded to numerous unemployment claims, processed 33 work-related injury cases, coordinated 51 random DOT-required drug and alcohol tests, and verified and processed personnel action forms for all employees. Arrangements were made for an employee appreciation picnic attended by approximately 187 employees and an ice cream truck visit enjoyed by 196 employees. 13 GEM (Go the Extra Mile) Certificates and 10 gift-certificate awards were processed in recognition of employee actions that were noted and appreciated by others. The HR Director assisted in the negotiation and implementation of five 3-year union contracts, and the development of modified compensation provisions for union and non-union positions in response to rapid shifts in the labor market; the HR team helped to implement new salary increase provisions for all employees.

HR held virtual policy orientations for new employees (increasing frequency to monthly) and coordinated virtual harassment and workplace violence prevention trainings for new employees and supervisors. All employees were reminded of their biennial obligation to complete training on the Massachusetts conflict of interest law. Furthermore, the Town's harassment prevention policy and the Massachusetts conflict of interest law summary was distributed Town-wide, along with an advisory reminding employees of their obligation to remain aware of all Town policies.

HR staff continued work on Diversity, Equity, Inclusion and Belonging (DEIB) initiatives, including organizing and participating in a professional training for the Senior Management Team, reviewing and updating job descriptions through a DEIB lens to eliminate unnecessary barriers, proposing updates to the holiday schedule, continuing to review and recommend compensation actions with consideration to pay equity, and working to remove gendered language from communications and documents, including union contracts.

HR was pleased to hire an Administrative Systems Analyst in 2021, a position that was on hold for 1.5 years during the pandemic. This position provides critical support for our Human Resources Information System (HRIS) and other systems. With this position filled, HR staff have been able to resume work on planning and implementing workflows, improving business processes, and managing data in order to enhance efficiency and effectiveness.

General Government

FY23 Goals

Town Manager's Office

- ☐ Provide consistent high-quality services to the Select Board, residents, and community partners.
- ☐ Continue onboarding processes for new Town Manager's Office staff, which includes additional trainings and informational sessions relative to Concord's form of government, Bylaws, and the Town Charter.
- ☐ Develop further department-specific action plans to guide activities in various Town departments in a manner that is consistent with the missions and goals outlined in the *Envision Concord* strategic plan finalized in July of 2018.
- ☐ Support department work by providing guidance and clarity regarding varied missions, objectives and priorities as well as collaborate with members of the Senior Management Team to tackle town-wide administrative and personnel policy updates as needed or dictated by statute.

Town Meeting and Reports

- ☐ Produce high-quality reports for the citizens of Concord that are informative, approachable, and compliant with both statutory requirements and the Town's fiduciary responsibilities.
- ☐ Fulfill all local and statutory requirements related to Town meeting notifications, hearings, and processes.

Facilities Administration

- ☐ Ensure Town buildings are maintained in a manner that provides a safe working environment for staff and an accessible and inviting atmosphere for residents and guests to conduct business.
- ☐ Safeguard public recreational facilities by maintaining them to the highest standard of care while ensuring equal access for all persons regardless of age and ability.
- ☐ Continue to administer the Green Communities Program to aid the Town in its energy reduction goals while incorporating greening initiatives and programs for new and retrofitted construction within historical buildings.
- ☐ Start work on improving resiliency by establishing strategic partnerships with regulatory and other funding agencies.

Resource Sustainability

- ☐ Apply for grant funding and conduct research to assist with the implementation of the community-wide climate action and resilience plan.
- ☐ Host another University of New Hampshire Sustainability Fellow to expand community engagement capacity and effectiveness.
- ☐ Continue to electrify and reduce energy consumption in Town buildings and vehicle fleets.
- ☐ Track and report progress toward Town-wide sustainability goals.

Legal Services

- ☐ Review use of Town Counsel and Labor Counsel to determine if such use can be reduced and evaluate current and anticipated legal issues that may drive costs in FY2023.

General Government

Human Resources

- ☐ Coordinate a comprehensive study of the Town's classification and compensation of non-union positions to evaluate internal equity and external competitiveness, and to aid in attracting and retaining highly competent staff.
- ☐ Develop a formal remote work policy designed to balance the provision of excellent service and operations with needs and desires of the modern workforce.
- ☐ Continue to evaluate and modify HR policies and practices to reduce biases and improve equity and inclusion.
- ☐ Support the Town Manager in continuing the organization's diversity, equity, inclusion, and belonging journey.
- ☐ Improve upon methods of promoting the Town as an employer.
- ☐ Collaborate with CIO to identify and implement opportunities to streamline processes and workflows.

Information Systems

- ☐ Complete the staffing of the Information Systems Department by filling three vacancies.
- ☐ End FY23 with a full suite of internal and Town-wide policies and procedures with tracking to ensure they appropriately roll up to necessary framework requirements.
- ☐ Complete the roll out of all departments in the permitting software and make them available to the public.
- ☐ Begin conducting end-user trainings on best practices, cybersecurity, or basic business applications.
- ☐ Continue to support the technology needs of all Town departments.

General Government

Long-Term Plans

Town Manager's Office

- ⇒ Excel in the provision of high-quality core services by balancing basic functions with new approaches.
- ⇒ Strengthen the Town's environmental and fiscal sustainability by empowering departments to explore new and innovative means of design, transportation, and programming.
- ⇒ Broaden Concord's housing stock by supporting bylaws, regulations, and programs that seek to create and maintain affordable housing choices for the community.
- ⇒ Improve and expand upon Town-wide communication strategies to ensure all citizens have the opportunity to be heard and receive information relative to their government.

Town Meeting and Reports

- ⇒ Explore ways to reduce the overall cost of Town Meeting by either purchasing frequently used materials and technology or entering into long-term contracts with vendors who provide multi-year discount incentives.
- ⇒ Consider online and / or paperless report programs on a voluntary basis to reduce Concord's printing costs and paper usage to confirm with sustainability principles.

Facilities Administration

- ⇒ Continue to maintain and improve the Town's existing public buildings, facilities, parks, and infrastructure at a level consistent with the Town's fiscal resources.
- ⇒ Develop a funding strategy and redevelopment outline for new buildings related to Town services including but not limited to a new Police Fire Station and Public Works facility.
- ⇒ Maintain the Town's sustainability goals by advocating for green energy projects and retrofits.
- ⇒ Develop a strategy to anticipate certain property acquisitions including surplus properties owned by the State and Federal governments.
- ⇒ Ensure that Facilities' planning and practices reflect the best practices identified through the municipal vulnerability plan.

Resource Sustainability

- ⇒ Set progressive sustainability standards for new municipal buildings and schools and develop a phased plan for deep energy retrofits to existing town buildings.
- ⇒ Increase electrification and improve energy efficiency of residential and commercial buildings.
- ⇒ Improve availability, accessibility, and connections within the transportation network and increase adoption of electric vehicles.
- ⇒ Ensure critical infrastructure is designed to reduce emissions and be prepared for projected climate impacts.
- ⇒ Support and enhance Concord's natural resources to provide resilience benefits to the community, to maximize biodiversity, and provide carbon sequestration.

Human Resources

- ⇒ Strengthen the Town's ability to engage its workforce through ongoing responsiveness and communication.
- ⇒ Promote an organizational culture of learning and continuous improvement.

General Government

- ⇒ Update personnel systems and policies in accordance with changing legal requirements, employment related trends, and goals for improving diversity, equity, inclusion, and belonging outcomes.
- ⇒ Continue to identify and implement ways to increase efficiency of HR processes and workflows.

Information Systems

- ⇒ Keep security as a core priority for the department and make sure that the Town exceeds compliance requirements relating to the protection of our data.
- ⇒ Continue acting on our long-term plan for cloud-based solutions and information technology infrastructure.
- ⇒ Become more involved in the software and technology-impacted workflows in other departments and divisions; increase the department's visibility so employees understand the mission, goals and services offered by Information Systems.

General Government

Personnel Summary

General Government		FY22	FY22	FY23	FY23		Δ
		FTE	Budgeted	FTE	Recommended	FTE	\$
No. Division							
1a	Town Manager	6.00	\$ 682,724	5.00	\$ 626,147	(1.00)	\$ (56,577)
1b	Human Resources	5.11	480,206	5.28	486,919	0.17	6,713
1c	Information Systems	6.75	623,028	7.75	721,708	1.00	98,680
1d	Town Meeting & Reports	0.00	19,176	0.00	25,578	0.00	6,401
1g	Facilities Administration	9.00	747,006	9.00	738,736	0.00	(8,270)
1h	Parks & Playgrounds	1.13	65,258	2.00	118,174	0.88	52,916
1i	Resource Sustainability	1.00	104,249	1.00	104,040	0.00	(209)
1j	Visitors' Center	0.00	-	0.00	-	0.00	-
2a	Legal Services	0.00	-	0.00	-	0.00	-
General Government Total		28.99	\$ 2,721,647	30.03	\$ 2,821,301	1.05	\$ 99,653

General Government – Town Manager’s Office

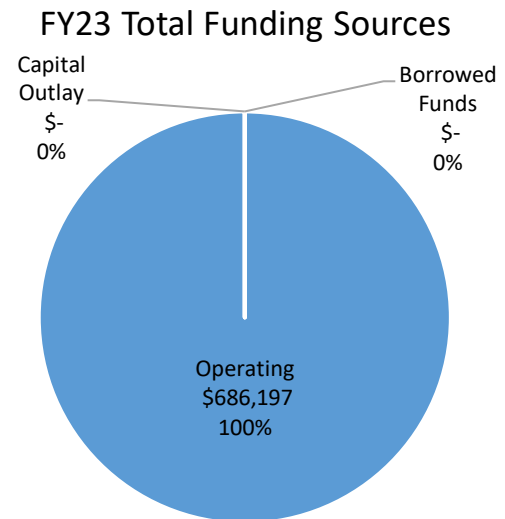
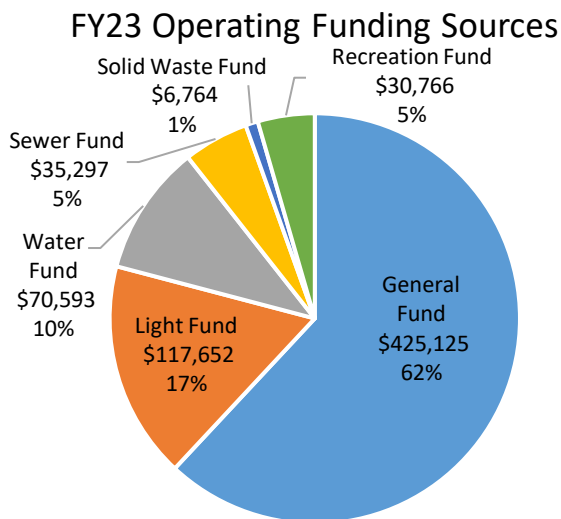
FY23 Budget Highlights

The FY23 Town Manager’s Office total operating appropriation is proposed to decrease by 7.3% or \$53,729 compared to FY22 due to a transfer of a Senior Department Clerk position to Facilities Administration. The Enterprise Funds are proposed to contribute 38.0% of expenditures for services provided by staff while the General Fund will support 62.0% or \$425,125 of planned expenditures.

Division Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Town Manager's Office					
Operating					
Personnel Services	\$ 592,807	\$ 654,856	\$ 682,724	\$ 632,947	\$ 626,147
Purchased Services	17,865	19,519	26,644	30,950	30,950
Supplies	8,399	6,432	8,675	7,000	5,500
Other Charges	38,368	20,007	21,883	25,650	23,600
Subtotal	\$ 657,439	\$ 700,814	\$ 739,926	\$ 696,547	\$ 686,197
Total Operating Expense	\$ 657,439	\$ 700,814	\$ 739,926	\$ 696,547	\$ 686,197
Capital					
Capital Outlay	\$ 5,516	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 5,516	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 662,955	\$ 700,814	\$ 739,926	\$ 696,547	\$ 686,197

Division Funding Sources



General Government – Human Resources

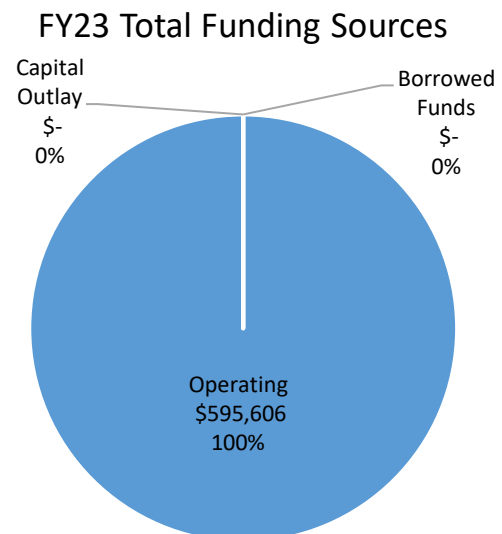
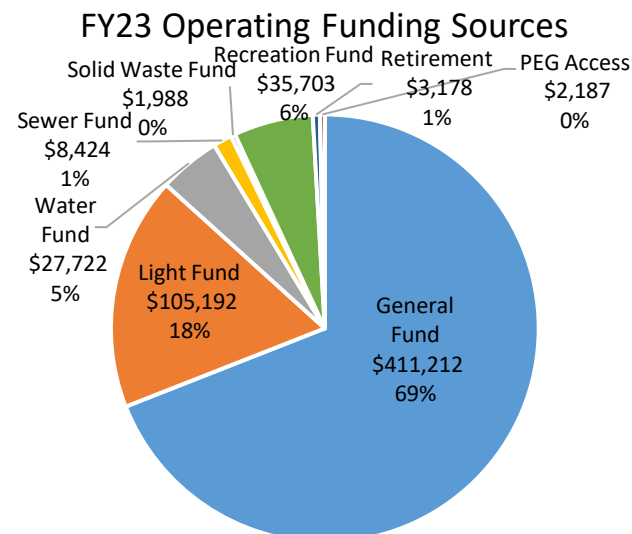
FY23 Budget Highlights

The FY23 Human Resources total operating appropriation is proposed to increase by 3.9% or \$22,257 compared to FY22. This increase is due to proposed increases in salary and wages in addition to diversity, equity, inclusion, and belonging training and consulting services. The recommended budget includes \$186,093 in funding from Enterprise Funds and Local Receipts due to services provided by staff. The General Fund is proposed to support 69.0% or \$411,212 of planned expenditures.

Division Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Human Resources					
Operating					
Personnel Services	\$ 386,509	\$ 413,213	\$ 480,206	\$ 486,919	\$ 486,919
Purchased Services	28,308	52,149	74,825	139,740	90,240
Drug/Alcohol Testing	2,804	1,210	3,396	3,526	3,526
Supplies	1,976	1,004	3,100	3,100	3,100
Other Charges	11,234	1,229	13,520	13,520	13,520
Less: Direct Pay	-	-	(1,698)	(1,699)	(1,699)
Subtotal	\$ 430,831	\$ 468,805	\$ 573,349	\$ 645,106	\$ 595,606
Total Operating Expense	\$ 430,831	\$ 468,805	\$ 573,349	\$ 645,106	\$ 595,606
Capital					
Capital Outlay	\$ 43,448	\$ 648	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 43,448	\$ 648	\$ -	\$ -	\$ -
Total Division Expense	\$ 474,279	\$ 469,453	\$ 573,349	\$ 645,106	\$ 595,606

Division Funding Sources



General Government – Information Systems

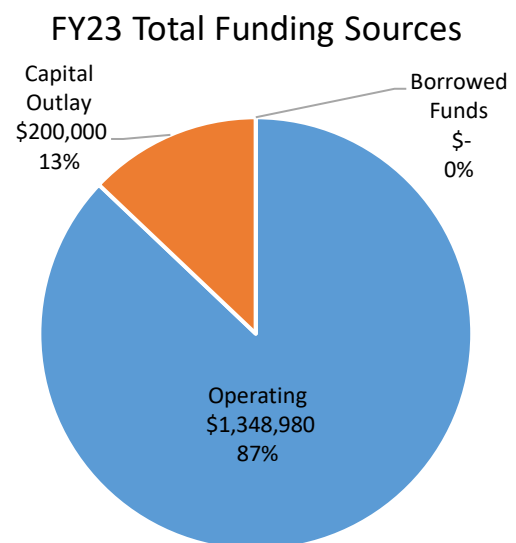
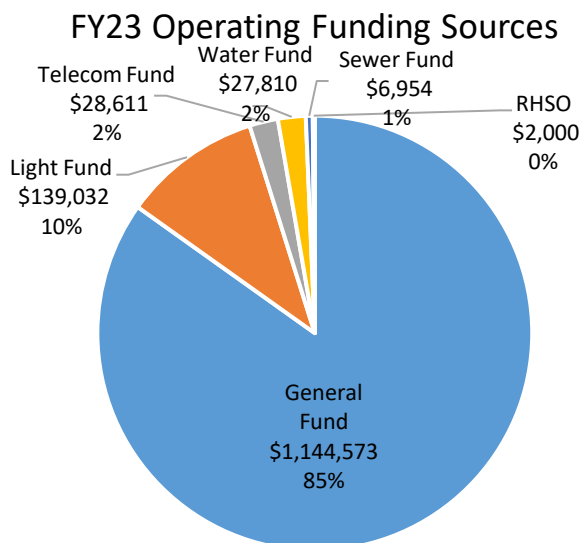
FY23 Budget Highlights

The FY23 Information Systems total operating appropriation is proposed to increase by 8.4% or \$104,098 compared to FY22. The increase is primarily due to a newly proposed IT Operations Manager position. Proposed Capital Outlay includes \$200,000 for the Town's Information Technology Fund. With an allocation from the Light, Telecommunications, Water, and Sewer Funds as well as the RHO of \$204,407 for services provided by staff, the General Fund is proposed to support 84.8% or \$1,144,573 of planned expenditures.

Division Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Information Systems					
Operating					
Personnel Services	\$ 395,901	\$ 337,171	\$ 623,028	\$ 721,708	\$ 721,708
Purchased Services	512,913	534,009	595,154	618,672	604,572
Supplies	48,473	45,594	26,200	27,200	21,200
Other Charges	2,413	566	500	1,500	1,500
Subtotal	\$ 959,700	\$ 917,339	\$ 1,244,882	\$ 1,369,080	\$ 1,348,980
Total Operating Expense	\$ 959,700	\$ 917,339	\$ 1,244,882	\$ 1,369,080	\$ 1,348,980
Capital					
Capital Outlay	\$ 114,179	\$ 143,659	\$ 300,000	\$ 301,000	\$ 200,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 114,179	\$ 143,659	\$ 300,000	\$ 301,000	\$ 200,000
Total Division Expense	\$ 1,073,879	\$ 1,060,998	\$ 1,544,882	\$ 1,670,080	\$ 1,548,980

Division Funding Sources



General Government – Town Meeting & Reports

FY23 Budget Highlights

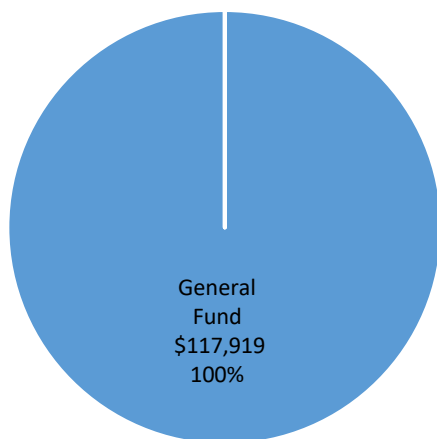
The FY23 Town Meeting & Reports total operating appropriation is proposed to decrease by 4.2% or \$5,178 compared to FY22. The proposed budget includes \$100,719 in Personnel Services, Purchased Services, and Supplies for the annual town meeting as well as \$17,200 for the creation and publishing of the annual town report and other materials. The General Fund is proposed to support 100.0% or \$117,919 of planned expenditures.

Division Financial Overview

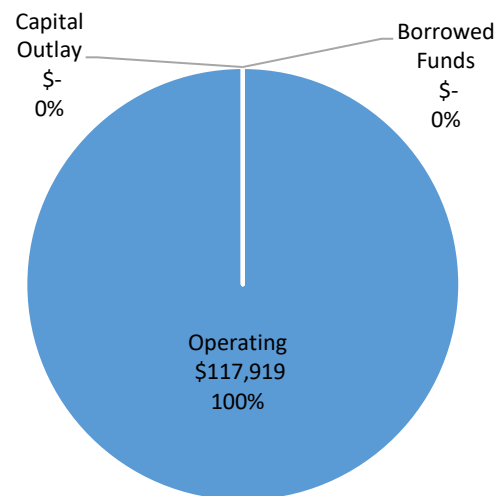
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Town Meeting & Reports					
<u>Operating</u>					
Personnel Services	\$ 4	\$ 8,336	\$ 19,176	\$ 25,578	\$ 25,578
Purchased Services	120,246	41,510	77,470	75,441	75,441
Supplies	-	12,691	26,450	16,900	16,900
Other Charges	-	-	-	-	-
Subtotal	\$ 120,250	\$ 62,537	\$ 123,096	\$ 117,919	\$ 117,919
Total Operating Expense	\$ 120,250	\$ 62,537	\$ 123,096	\$ 117,919	\$ 117,919
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 120,250	\$ 62,537	\$ 123,096	\$ 117,919	\$ 117,919

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



General Government – Facilities Administration

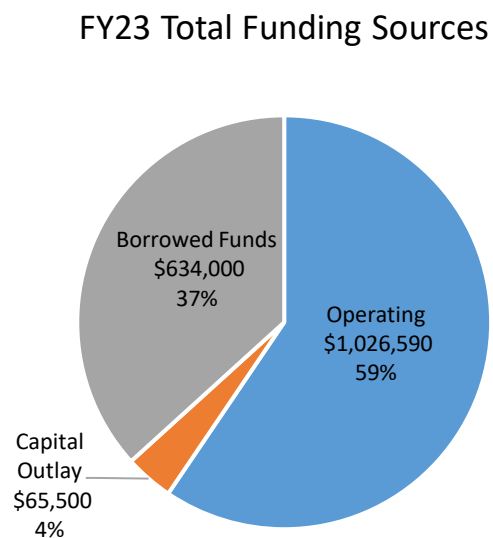
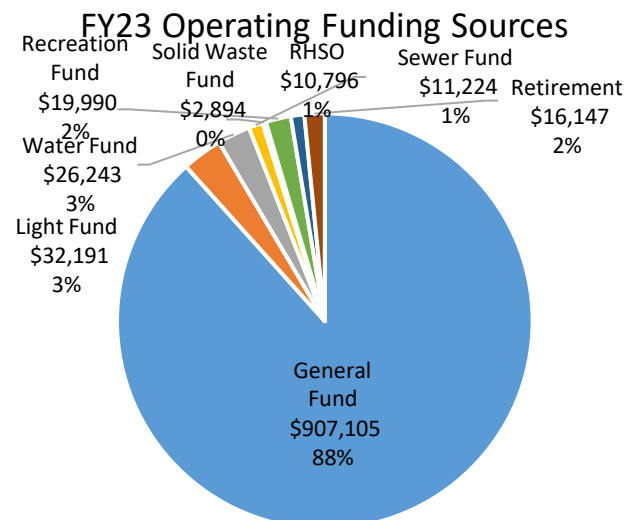
FY23 Budget Highlights

The FY23 Facilities Administration total operating appropriation is proposed to increase by 2.3% or \$23,347 compared to FY22. This budget proposes additional reorganization and consolidation of resources into a centralized facilities unit and one position's transfer to the Parks & Playgrounds Division. \$65,500 in capital outlay is proposed to be used for various building improvements in addition to \$634,000 in borrowed funds. The Enterprise Funds and Local Receipts are proposed to contribute 11.6% of expenditures due to their use of services and supplies provided by division staff. The General Fund is proposed to support 88.4% or \$907,105 of planned expenditures.

Division Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Facilities Administration					
<u>Operating</u>					
Personnel Services	\$ 585,949	\$ 619,689	\$ 747,006	\$ 823,736	\$ 738,736
Purchased Services	222,008	148,684	227,958	255,280	255,280
Supplies	60,958	57,363	76,333	77,996	77,996
Other Charges	34,226	2,773	7,680	8,710	8,710
Less: Direct Pay	-	-	(55,734)	(54,131)	(54,131)
Subtotal	\$ 903,141	\$ 828,509	\$ 1,003,243	\$ 1,111,590	\$ 1,026,590
Total Operating Expense	\$ 903,141	\$ 828,509	\$ 1,003,243	\$ 1,111,590	\$ 1,026,590
<u>Capital</u>					
Capital Outlay	\$ 116,368	\$ 5,180	\$ 50,000	\$ 502,000	\$ 65,500
Borrowed Funds	-	-	195,000	4,135,000	634,000
Subtotal	\$ 116,368	\$ 5,180	\$ 245,000	\$ 4,637,000	\$ 699,500
Total Division Expense	\$ 1,019,510	\$ 833,689	\$ 1,248,243	\$ 5,748,590	\$ 1,726,090

Division Funding Sources



General Government – Parks & Playgrounds

FY23 Budget Highlights

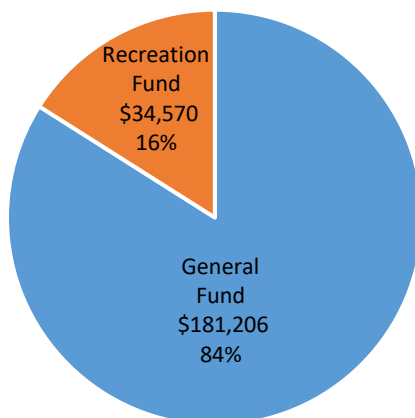
The FY23 Parks & Playgrounds total operating appropriation is to increase by 43.7% or \$65,571 compared to FY22. This budget includes a proposed transfer of a Facilities and Landscape Maintainer position from Facilities Administration in addition to funding maintenance expenditures to support Gerow Park's operation and other Town properties. The division also includes \$350,000 for Emerson Basketball Court and Gerow Park improvements. The Recreation Fund is proposed to provide 16.0% or \$34,570 in support. The General Fund is proposed to support 84.0 % or \$181,206 of planned expenditures.

Division Financial Overview

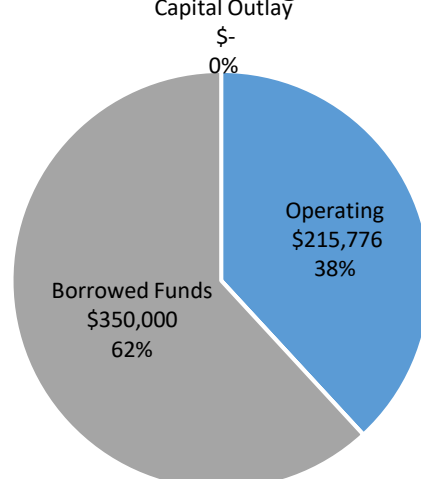
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Parks & Playgrounds					
<u>Operating</u>					
Personnel Services	\$ 53,143	\$ 52,612	\$ 65,258	\$ 120,933	\$ 118,174
Purchased Services	4,296	13,379	63,337	73,459	73,459
Supplies	7,337	7,826	9,500	11,693	11,693
Other Charges	45,583	4,127	7,110	7,450	7,450
White Pond	-	13,936	2,500	2,500	2,500
Gerow Park	-	-	2,500	2,500	2,500
Subtotal	\$ 110,360	\$ 91,879	\$ 150,205	\$ 218,535	\$ 215,776
Total Operating Expense	\$ 110,360	\$ 91,879	\$ 150,205	\$ 218,535	\$ 215,776
<u>Capital</u>					
Capital Outlay	\$ 14,500	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	500,000	1,780,000	350,000
Subtotal	\$ 14,500	\$ -	\$ 500,000	\$ 1,780,000	\$ 350,000
Total Division Expense	\$ 124,860	\$ 91,879	\$ 650,205	\$ 1,998,535	\$ 565,776

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



General Government – Resource Sustainability

FY23 Budget Highlights

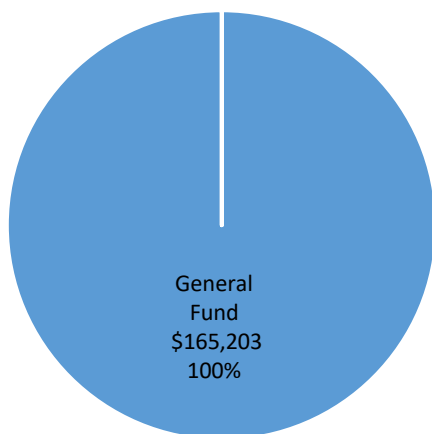
The FY23 Resource Sustainability total operating appropriation is proposed to increase by 1.4% or \$2,254 compared to FY22. The proposed budget includes \$48,583 in required funding matches for various sustainability initiatives, grants, and other services. In addition, \$100,000 in capital outlay is being proposed for the Resource Sustainability Fund. The General Fund is proposed to support 100.0% or \$165,203 of planned expenditures.

Division Financial Overview

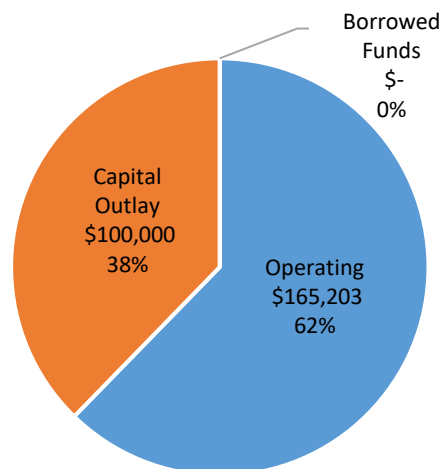
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Resource Sustainability					
<u>Operating</u>					
Personnel Services	\$ 132,325	\$ 105,064	\$ 104,249	\$ 104,040	\$ 104,040
Purchased Services	6,776	49,421	52,650	53,550	51,233
Supplies	1,056	-	1,250	2,280	2,280
Other Charges	4,592	1,785	4,800	7,650	7,650
Grants & Projects	-	-	-	30,000	-
Subtotal	\$ 144,749	\$ 156,269	\$ 162,949	\$ 197,520	\$ 165,203
Total Operating Expense	\$ 144,749	\$ 156,269	\$ 162,949	\$ 197,520	\$ 165,203
<u>Capital</u>					
Capital Outlay	\$ 5,905	\$ 32,543	\$ 100,000	\$ 100,000	\$ 100,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 5,905	\$ 32,543	\$ 100,000	\$ 100,000	\$ 100,000
Total Division Expense	\$ 150,653	\$ 188,812	\$ 262,949	\$ 297,520	\$ 265,203

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



General Government – Visitors’ Center

FY23 Budget Highlights

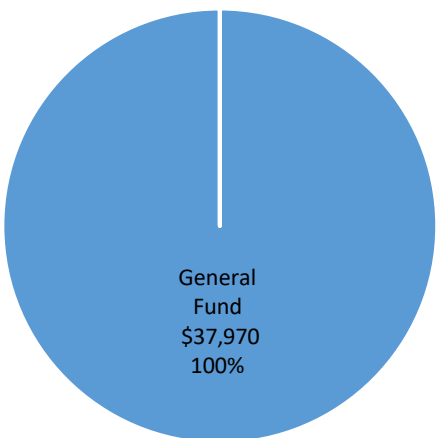
The FY23 Visitors’ Center total operating appropriation is proposed to increase by 10.6% or \$3,629 compared to FY22. This budget includes funding to procure a year-round custodial service contract in addition to increased funding to cover rising utility costs. The General Fund is proposed to support 100.0% or \$37,970 of planned expenditures.

Division Financial Overview

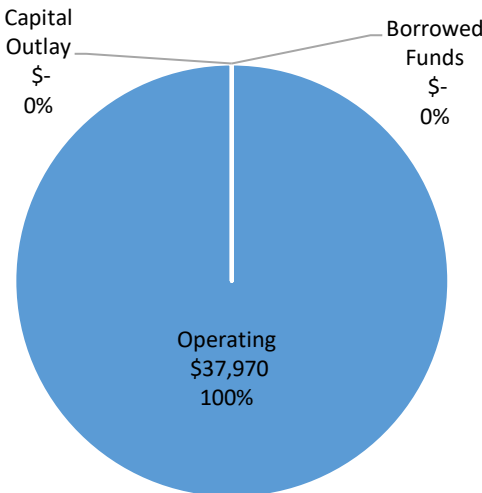
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Visitors' Center					
<u>Operating</u>					
Personnel Services	\$ -	\$ 260	\$ -	\$ -	\$ -
Purchased Services	22,262	21,223	34,342	36,510	36,510
Supplies	425	1,381	-	2,000	1,460
Other Charges	-	-	-	-	-
Subtotal	\$ 22,687	\$ 22,864	\$ 34,342	\$ 38,510	\$ 37,970
Total Operating Expense	\$ 22,687	\$ 22,864	\$ 34,342	\$ 38,510	\$ 37,970
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 22,687	\$ 22,864	\$ 34,342	\$ 38,510	\$ 37,970

Division Funding Source

FY23 Operating Funding Sources



FY23 Total Funding Sources



General Government – Legal Services

FY23 Budget Highlights

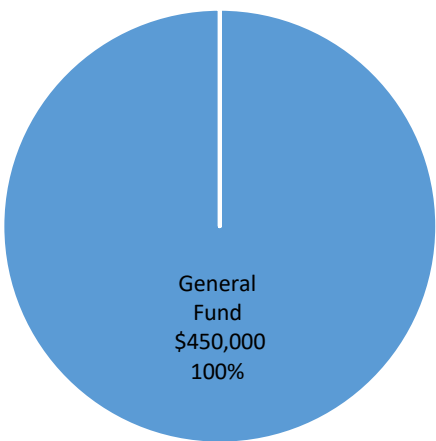
The FY23 Legal Services total operating appropriation is proposed to increase by 5.9% or \$25,000 compared to FY22. The General Fund is proposed to support 100.0% or \$450,000 of planned expenditures.

Division Financial Overview

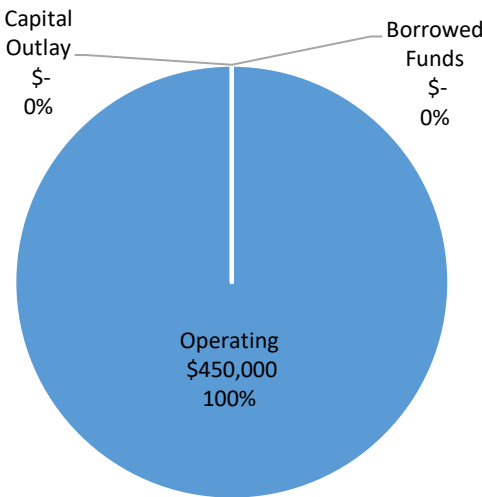
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Legal Services					
<u>Operating</u>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	537,452	534,585	425,000	510,000	450,000
Supplies	-	-	-	-	-
Other Charges	-	-	-	-	-
Subtotal	\$ 537,452	\$ 534,585	\$ 425,000	\$ 510,000	\$ 450,000
Total Operating Expense	\$ 537,452	\$ 534,585	\$ 425,000	\$ 510,000	\$ 450,000
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 537,452	\$ 534,585	\$ 425,000	\$ 510,000	\$ 450,000

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources

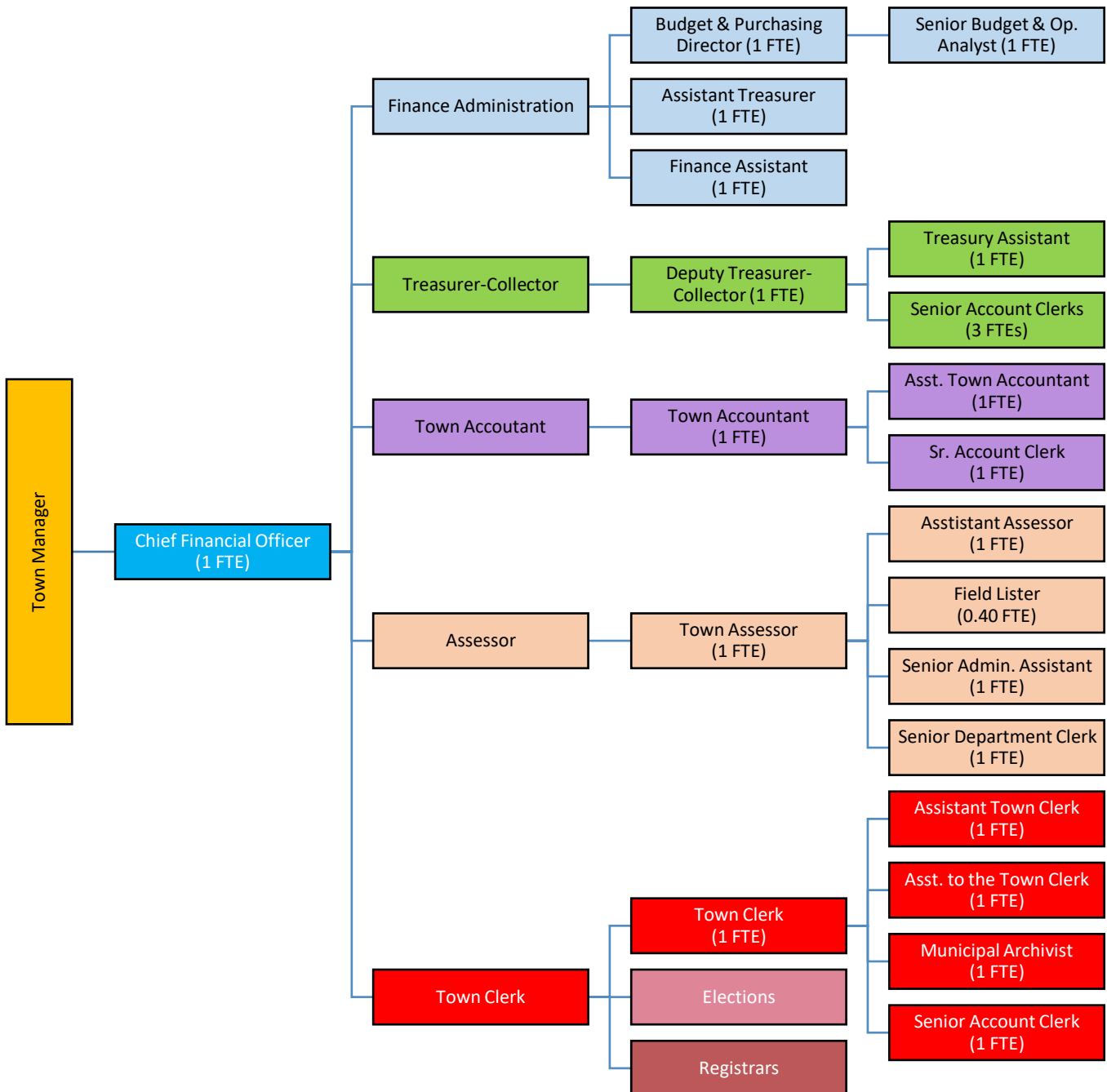


Finance

Mission Statement

The Finance Department's mission is to ensure the Town's quality operations and sound financial management by providing high quality financial, accounting, and administrative services, so that departments can perform their missions efficiently, effectively, and innovatively.

Organizational Chart



Finance

Responsibilities

Finance Administration: The Finance Administration Division supports the Chief Financial Officer in carrying out her responsibilities to manage the Town's financial resources in a sound manner, to facilitate the budgeting of these resources, and to ensure the spending of these resources conforms to State law and Town bylaws.

Treasurer-Collector: The Treasurer-Collector Division maximizes financial resources by efficiently administering the collection of all Town receivables in a fair and courteous manner and by effectively managing the Town's bank accounts, short-term investments, and disbursements.

Town Accountant: The Town Accountant Division oversees and processes bills paid by the Town, provides financial reporting services to other departments, and manages the Town's accounting system so that it conforms to generally accepted accounting principles and State laws and regulations.

Assessor: The Assessor Division is responsible for the valuation of the Town's real and personal property in a manner that is fair, efficient, transparent, and cost-effective. To do this, the Assessor Division, complies with State laws and guidelines promulgated and overseen by the State's Bureau of Local Assessment.

Town Clerk: The Town Clerk Division accurately records, preserves, and provides access to the Town's public records through dependable customer service and governmental transparency.

- **Elections:** This subdivision conducts all elections in a fair and efficient manner, encourages voter participation in the democratic process, and judiciously administers pertinent campaign finance laws.
- **Registrars:** This subdivision maintains accurate records of voter registration and activity, conducts the Annual Town Census, publishes the Street List, and accepts and certifies nomination papers and petitions (for elections and town meetings) in an efficient, accurate, and diligent manner.

Finance

Overview

The Finance Department is responsible for the managing, monitoring, and reporting on the Town’s operating, capital, and debt finances. Through its financial, accounting, and administrative services, the Department maintains and advances the overall financial health of the Town and assists other departments in carrying out their missions.

The Chief Financial Officer, appointed by the Town Manager, works with the Finance Committee to address critical present and long-term financial needs and provides oversight to the following divisions: Finance Administration, Treasurer-Collector, Town Accountant, Assessor, and Town Clerk with its respective Elections and Registrars subdivisions.

Accomplishments

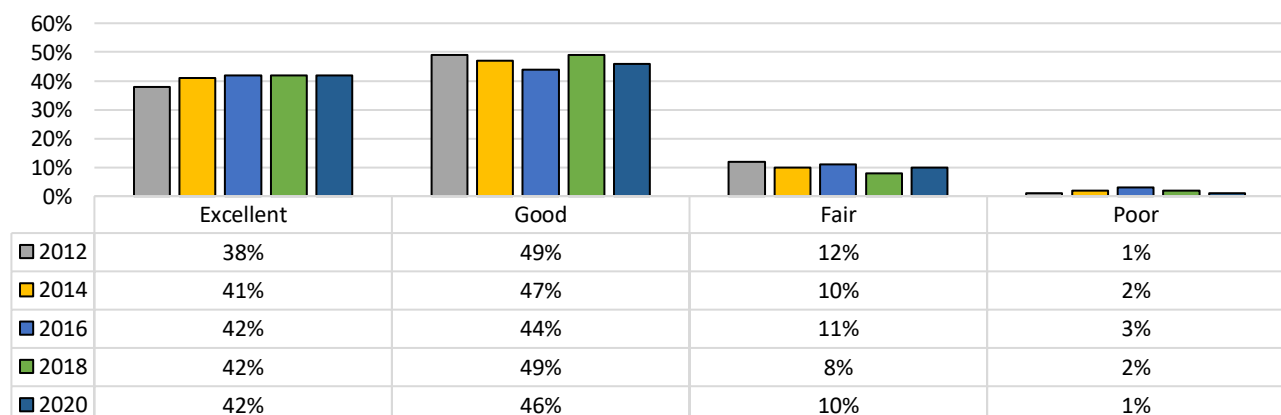
Finance Department

- ☑ Concord has earned an Aaa bond rating from Moody’s Investors Service each year since 1987. This rating allows the Town to borrow funds at the lowest possible interest rate.
- ☑ The estimated State certified FY21 Free Cash is above 5% of the FY22 General Fund budget.
- ☑ The Finance Department was awarded GFOA’s Certificate for Excellence in Financial Reporting for the FY20 audited financial statements.
- ☑ The Finance Department was awarded the GFOA’s Distinguished Budget Presentation Award for the FY22 Budget Book.
- ☑ The Finance Department began the implementation of Munis, a new ERP Software.
- ☑ Finance Department staff moved into newly renovated space on the first floor of the Town House.
- ☑ The Finance Department successfully administered \$1.5 million in CARES Act funds.

Performance

For more than a decade, the Town has conducted a statistically significant public opinion poll of Town residents. In the biennial Citizen Survey, the following question was asked, “How would you rate the overall quality of services provided by the Finance Department, which includes services of the Town Clerk, Town Collector, and Town Assessor?” The 2020 survey showed that 42% of respondents rated services as “Excellent” and 46% as “Good”.

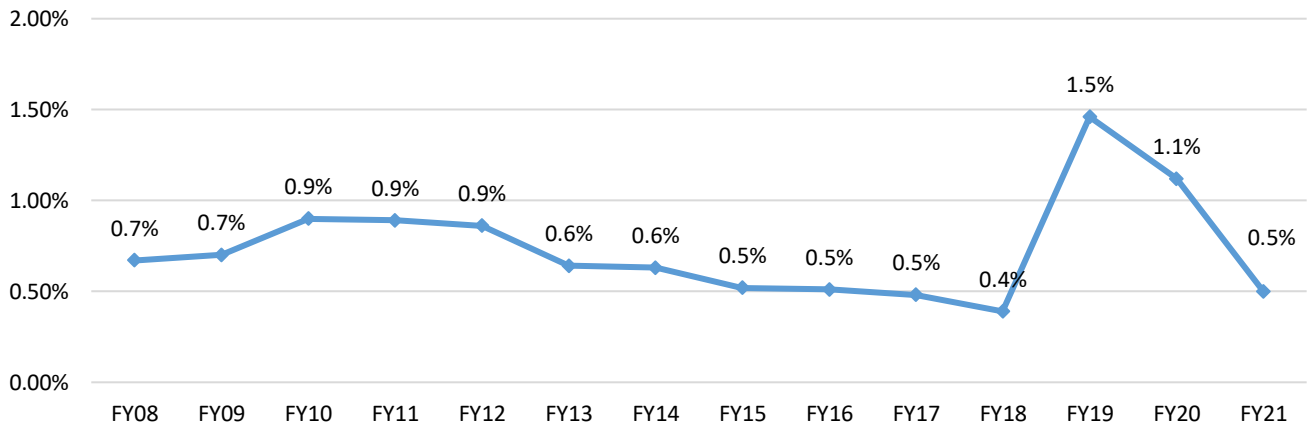
Rating of Services provided by the Finance Department



Finance

The Finance Department over the years has maintained a strong record in collecting property taxes due each year. The 0.5% delinquency rate marks the 25th consecutive year in which the uncollected property tax percentage has been under 1.5% on June 30th of each levy year.

% of Taxes Uncollected (as of June 30th, 2021)



For proper operations, the Town carries a fund balance for the General Fund and these funds are invested while they are not being used. It is the responsibility of the Chief Financial Officer to advise the Town Manager on investment decisions.

Cash Management Summary							
	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Earnings	\$82,500	\$158,000	\$396,000	\$735,000	\$687,000	\$657,707	\$202,636
Yield	0.24%	0.43%	0.78%	1.85%	0.63%	0.58%	0.16%

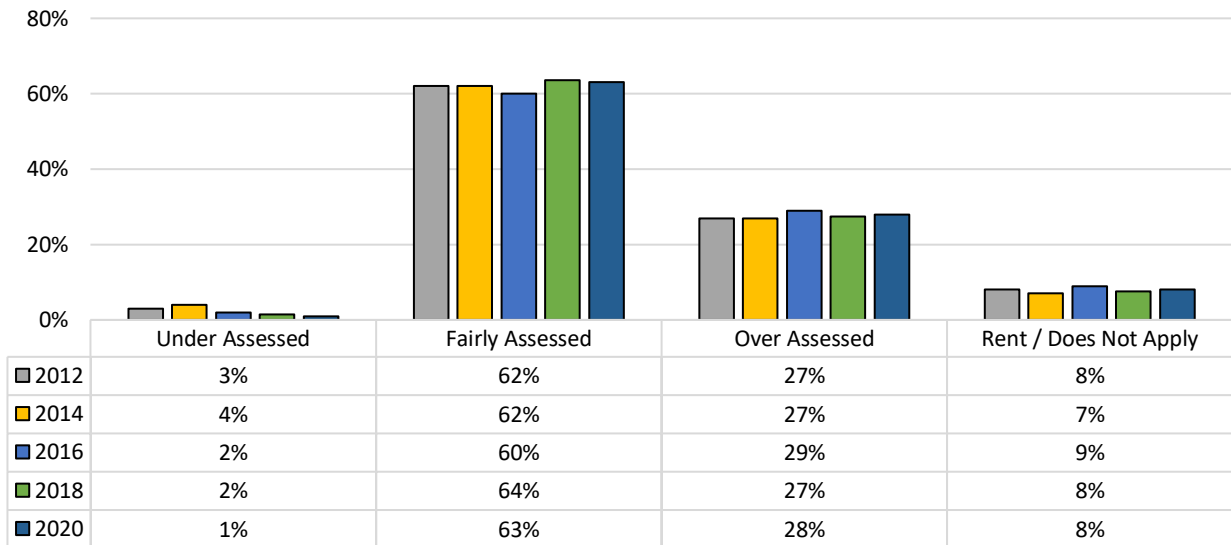
Collection activities include receiving and processing payments for parking violations, curbside collection subscriptions, motor vehicle excise bills, and property tax bills.

Revenue Collection Activities			
Collections and Billing Summary			
Activity	Volume of Activity in FY21	Billing Responsibilities	Collection Responsibilities
Parking violations	746	(Police Department)	X
Subscriptions for curbside refuse and recycling	7,227	X	X
Motor vehicle excise bills	17,445	X	X
Property tax bills	26,332	X	X

Finance

The Assessing Division professionally assesses the valuation of Town properties. From the Citizen Survey results, 64% of respondents felt that their property tax assessment was either “Fairly Assessed” or “Under Assessed” if renters are excluded from the responding population.

Opinion of Property Tax Assessment



The Town Clerk’s Office maintains and issues various vital records as well as administers the Town Census and national, state, and local elections.

Activities by Calendar Year	2018	2019	2020	2021
Births Registered (Concord residents)	1,299 (89)	1,357 (114)	1,340 (96)	1,459 (144)
Deaths Registered (Concord residents)	310 (154)	286 (147)	354 (172)	326 (157)
Marriages Registered (Concord residents)	45 (14)	65 (29)	223 (33)	94 (33)
Marriage Intentions Filed	54	56	235	99
Dog Licenses Issued	1,933	1,910	1,804	2,005
Burial Permits Issued	266	248	294	281
Business Certificates Recorded	96	135	154	151
Cemetery Deeds Prepared & Recorded	42	53	57	71
Public Meetings Posted	905	823	710	947
Raffle Permits Issued	18	18	5	7
Affidavits & Corrections Prepared & Recorded	65	94	64	70

Finance

Census Information by Calendar Year	2018	2019	2020	2021
Residents Counted in Census as of December 31 st	16,777	16,365	16,623	16,663
Registered voters as of December 31 st (includes inactive voters)	13,269	13,540	13,777	14,017
New Voters Registered during Year	1,192	753	1,588	730
Nomination/Petition Papers Signatures Certified	4,955	1,139	1,861	1,081

Town Clerk Revenue Activities by Fiscal Year	Over the counter Volume	Over the counter receipts	Online Volume (Unibank)	Online Receipts
Affidavits & Corrections Prepared & Recorded	21	\$850	N/A	0
Birth Certificates Issued	210	\$2,843	1,897	\$28,186
Business Certificates Recorded	150	\$6,135	N/A	0
Death Certificates Issued	1,903	\$19,030	571	\$6,196
Dog Licenses Issued	1117	\$17,490	916	\$14,965
Late Dog Licensing Fees Collected	19	\$460		
Flammable Storage Tank Registration	17	\$1,020		0
Marriage Certificates Issued	115	\$1,650	138	\$2,169
Marriage Intentions Filed	162	\$8,070	N/A	0
Notarial Acts, Commissions to Qualify and Certification of Records	35	\$74	N/A	0
Postage	16	\$37	(express & priority)	\$6,421
Publications and Maps	21	\$345		0
Raffle Permits Issued	6	\$150	N/A	0
Replacement Dog Tags	15	\$75	N/A	0
Misc. (White pond parking placards, bicentennial medals, NCD fines, copies, public records processing fees)		\$1,739	N/A	0
Town Clerk Receipts for FY2021		\$59,968		\$57,937

Finance

Date	Election History	Turnout	% Registered Voters
March 25, 2021	Annual Town Election	1,880	13.55%
Nov. 3, 2020	General Election/Presidential	12,391	87%
September 1, 2020	State Primary	7,280	52%
June 11, 2020	Annual Town Election	2,404	17%
March 3, 2020	Presidential Primary	7,750	57%
June 4, 2019	Special Town Election (Middle School Feasibility Study)	1,513	11.36%
March 26, 2019	Annual Town Election	1,491	11.24%
November 6, 2018	State Election	10,191	75%
September 4, 2018	State Primary	5,551	41.54%
June 12, 2018	Special Town Election (non-medical marijuana prohibition bylaw)	1,791	13.56%
March 27, 2018	Annual Town Election (no contested races)	499	3.79%
June 8, 2017	Special Town Election (Debt Exclusion Vote for Landfill site remediation; Adoption of the MGL Ch. 374 of the Acts of 2016 Establishing a Senior Means-Tested Property Tax Exemption)	706	5.41%
March 28, 2017	Annual Town Election (no contested races)	475	3.64%
Nov. 8, 2016	General Election/Presidential	11,447	85%

Finance

FY23 Goals

Finance Department

- ☐ Preserve the Aaa credit rating from Moody's Investors Service.
- ☐ Maintain a certified Free Cash level above the 5.0% annual threshold.
- ☐ Complete the implementation and "go live" with Munis, the new ERP software.
- ☐ Earn the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program.
- ☐ Earn the GFOA's Distinguished Budget Presentation Award.
- ☐ Receive clean audit opinion from an outside audit firm.
- ☐ Maintain a rate of collected taxes greater than 99% as of June 30th of each levy year.
- ☐ Successfully administer federal, state, and local elections in Town.
- ☐ Conduct the biennial Citizen Survey of all Concord households.
- ☐ Explore whether the Town should implement Munis modules for processing payroll.
- ☐ Promote fiscal transparency.
- ☐ Sustain organizational excellence and customer service.

Long-Term Plans

Finance Department

- ⇒ Continue sound fiscal management of the Town's finances.
- ⇒ Maintain the Aaa credit rating from Moody's Investors Services.
- ⇒ Continue to receive a clean opinion from an outside audit firm.
- ⇒ Receive recognition for excellence for the audited Financial Statements and Budget Book.
- ⇒ Implement Munis modules for processing payroll if feasible.
- ⇒ Manage \$5.6 million in American Rescue Plan Act (ARPA) funds.

Finance

Personnel Summary

Finance		FY22	FY22	FY23	FY23	Δ	
		FTE	Budgeted	FTE	Recommended	FTE	\$
No. Division							
3a	Finance Administration	5.00	\$ 534,492	5.50	\$ 534,618	0.50	\$ 126
3b	Treasurer-Collector	5.00	344,515	5.00	328,311	0.00	(16,204)
3c	Town Accountant	3.00	258,472	3.00	258,520	0.00	48
3d	Assessors	4.40	369,191	4.40	359,447	0.00	(9,744)
3e	Town Clerk	4.60	378,338	5.52	419,189	0.92	40,851
3f	Elections	0.68	36,168	1.24	68,643	0.56	32,475
3g	Registrars	0.00	-	0.00	-	0.00	-
Finance Total		22.68	\$ 1,921,176	24.66	\$ 1,968,728	1.98	\$ 47,552

Finance – Finance Administration

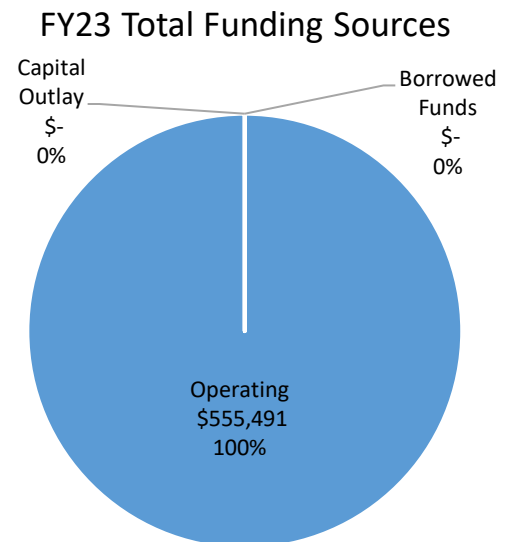
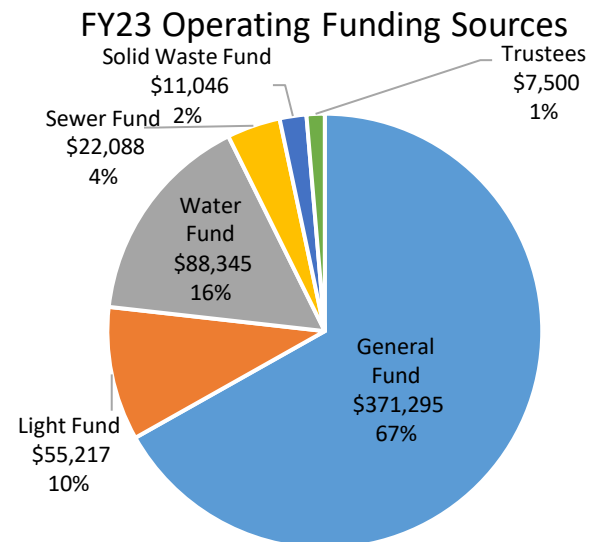
FY23 Budget Highlights

The FY23 Finance Administration total operating appropriation is proposed to decrease by 1.2% or \$6,761 compared to FY22 due to savings in purchased services and supplies. Proposed expenses include \$3,350 for the Finance Committee. Contributions from various Enterprise Funds are proposed to support \$184,196 of expenses for services provided by division staff. The General Fund is proposed to support 66.8% or \$371,295 of planned expenditures.

Division Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Finance Administration					
<u>Operating</u>					
Personnel Services	\$ 555,011	\$ 520,833	\$ 534,492	\$ 534,618	\$ 534,618
Purchased Services	7,415	18,224	13,400	13,400	7,493
Supplies	5,501	3,607	1,800	1,800	1,800
Other Charges	9,028	7,795	9,210	10,210	8,230
Finance Committee	2,651	245	3,350	3,350	3,350
Subtotal	\$ 579,606	\$ 550,704	\$ 562,252	\$ 563,378	\$ 555,491
Total Operating Expense	\$ 579,606	\$ 550,704	\$ 562,252	\$ 563,378	\$ 555,491
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 579,606	\$ 550,704	\$ 562,252	\$ 563,378	\$ 555,491

Division Funding Sources



Finance – Treasurer-Collector

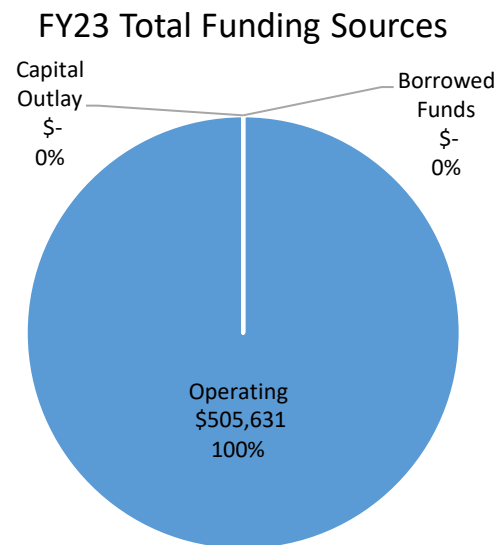
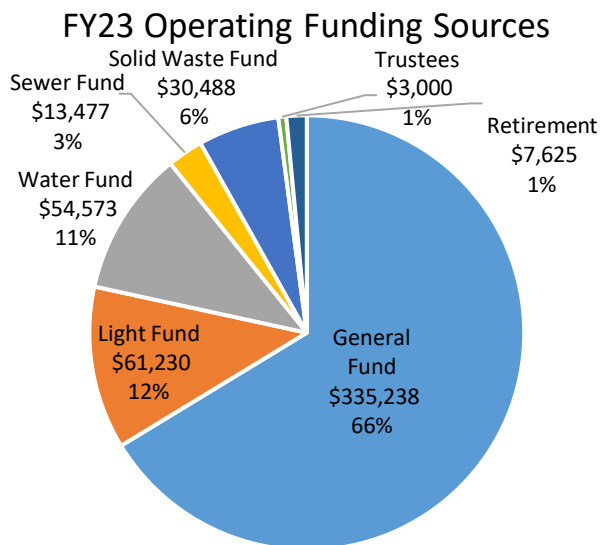
FY23 Budget Highlights

The FY23 Treasurer-Collector total operating appropriation is proposed to decrease by 3.8% or \$19,854 compared to FY22. The decrease is primarily due to salary savings from transitions in personnel and other smaller reductions. Due to the Treasurer-Collector's role in collecting taxes, user fees, and other financial services, the Enterprise Funds are proposed to contribute 33.7% of planned funding. The General Fund is proposed to support 66.3% or \$335,238 of planned expenditures.

Division Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Treasurer-Collector					
<u>Operating</u>					
Personnel Services	\$ 318,808	\$ 261,189	\$ 344,515	\$ 328,311	\$ 328,311
Purchased Services	138,860	159,267	172,750	176,650	169,100
Supplies	1,342	2,288	4,250	4,250	4,250
Other Charges	1,155	2,843	3,970	4,070	3,970
Subtotal	\$ 460,165	\$ 425,587	\$ 525,485	\$ 513,281	\$ 505,631
Total Operating Expense	\$ 460,165	\$ 425,587	\$ 525,485	\$ 513,281	\$ 505,631
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 460,165	\$ 425,587	\$ 525,485	\$ 513,281	\$ 505,631

Division Funding Sources



Finance – Town Accountant

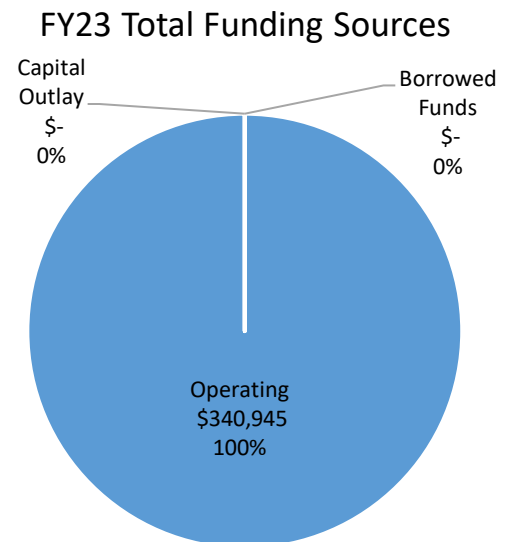
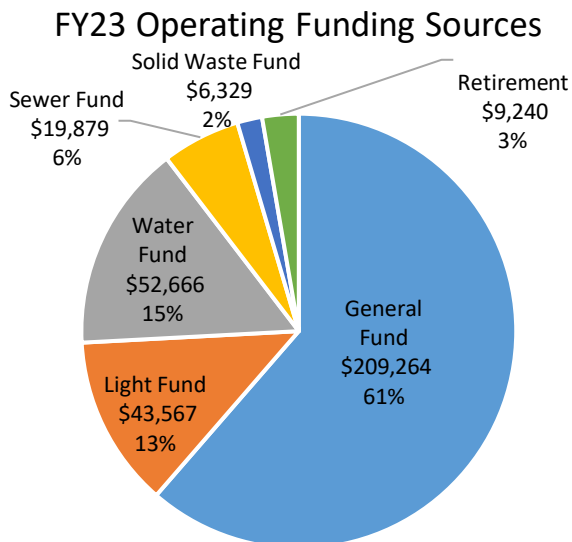
FY23 Budget Highlights

The FY23 Town Accountant total operating appropriation is proposed to increase by 0.4% or \$1,223 compared to FY22. This increase is primarily the result of reductions in purchased services, supplies, and other charges coupled with an increase in anticipated audit expenses. The Enterprise Funds are proposed to support 38.6% of proposed funding due to the services provided by division staff. The General Fund is proposed to support 61.4% or \$209,264 of planned expenditures.

Division Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Town Accountant					
<u>Operating</u>					
Personnel Services	\$ 196,975	\$ 250,605	\$ 258,472	\$ 258,520	\$ 258,520
Purchased Services	1,688	1,855	4,350	4,200	3,200
Supplies	675	131	1,200	1,200	600
Other Charges	332	386	3,600	3,600	1,625
Audit	70,000	72,100	72,100	77,000	77,000
Subtotal	\$ 269,671	\$ 325,077	\$ 339,722	\$ 344,520	\$ 340,945
Total Operating Expense	\$ 269,671	\$ 325,077	\$ 339,722	\$ 344,520	\$ 340,945
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 269,671	\$ 325,077	\$ 339,722	\$ 344,520	\$ 340,945

Division Funding Sources



Finance – Assessor

FY23 Budget Highlights

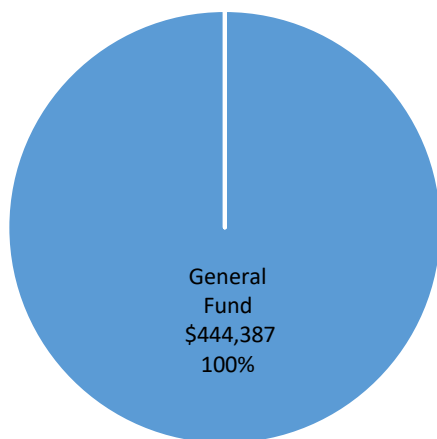
The FY23 Assessor total operating appropriation is proposed to decrease by 2.8% or \$13,004 compared to FY22 primarily due to salary and wage savings resulting from new personnel. Non-Personnel expenses are proposed to decrease by \$3,260. A proposed \$35,000 in capital outlay will support a portion of the Town's proposed re-valuation expenses. The General Fund is proposed to support 100.0% or \$444,387 of planned expenditures.

Division Financial Overview

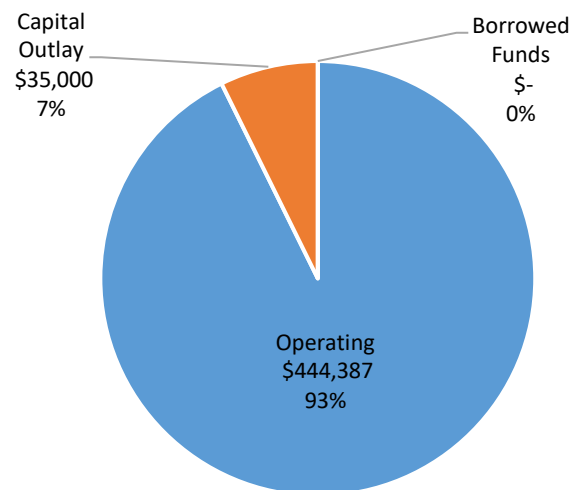
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Assessor					
Operating					
Personnel Services	\$ 357,714	\$ 336,861	\$ 369,191	\$ 359,447	\$ 359,447
Purchased Services	57,987	67,159	72,650	76,100	69,790
Supplies	890	696	2,600	2,600	2,600
Other Charges	7,764	6,529	12,950	12,550	12,550
Subtotal	\$ 424,356	\$ 411,244	\$ 457,391	\$ 450,697	\$ 444,387
Total Operating Expense	\$ 424,356	\$ 411,244	\$ 457,391	\$ 450,697	\$ 444,387
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
Total Division Expense	\$ 424,356	\$ 411,244	\$ 457,391	\$ 485,697	\$ 479,387

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Finance – Town Clerk

FY23 Budget Highlights

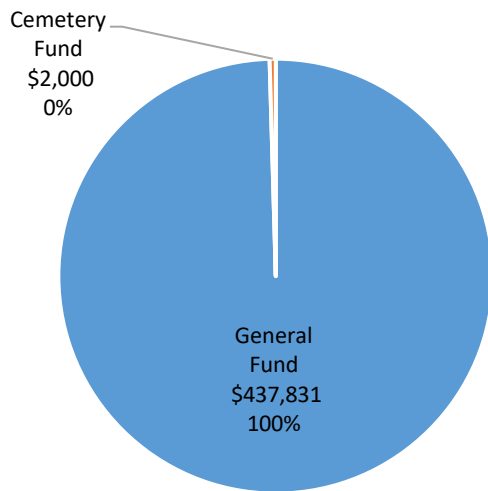
The FY23 Town Clerk total operating appropriation is proposed to increase by 10.0% or \$40,111 compared to FY22. The budget includes a newly proposed Senior Department Clerk position. This is an upgrade from an existing part time (less than 20 hours per week) position. In addition, the Cemetery Fund is proposed to contribute \$2,000 in support because the Town Clerk's Office provides cemetery record management and retention services. The General Fund is proposed to support 99.5% or \$437,831 of planned expenditures.

Division Financial Overview

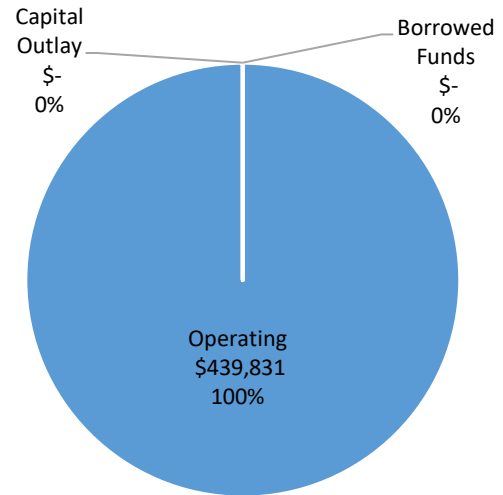
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Town Clerk					
<u>Operating</u>					
Personnel Services	\$ 326,538	\$ 369,377	\$ 378,338	\$ 425,434	\$ 419,189
Purchased Services	1,969	(2,643)	7,478	6,588	6,588
Supplies	2,486	7,091	4,700	4,850	4,850
Other Charges	2,202	1,937	9,204	9,204	9,204
Subtotal	\$ 333,195	\$ 375,762	\$ 399,720	\$ 446,076	\$ 439,831
Total Operating Expense	\$ 333,195	\$ 375,762	\$ 399,720	\$ 446,076	\$ 439,831
<u>Capital</u>					
Capital Outlay	\$ 914	\$ 327	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 914	\$ 327	\$ -	\$ -	\$ -
Total Division Expense	\$ 334,110	\$ 376,089	\$ 399,720	\$ 446,076	\$ 439,831

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Finance – Elections

FY23 Budget Highlights

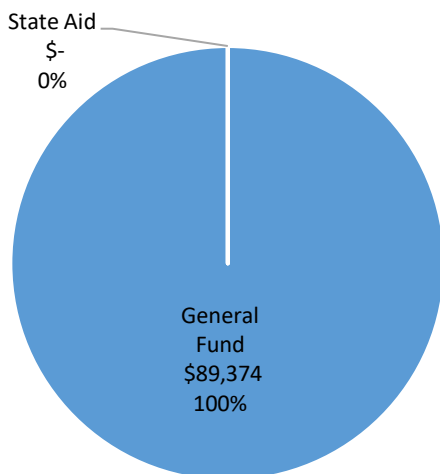
The FY23 Elections total operating appropriation is proposed to increase by 68.4% or \$36,306 compared to FY22. The budget includes funding for one town, one state primary, one state final elections plus their associated personnel and non-personnel expenses. The General Fund is proposed to support 100.0% or \$89,374 of planned expenditures.

Division Financial Overview

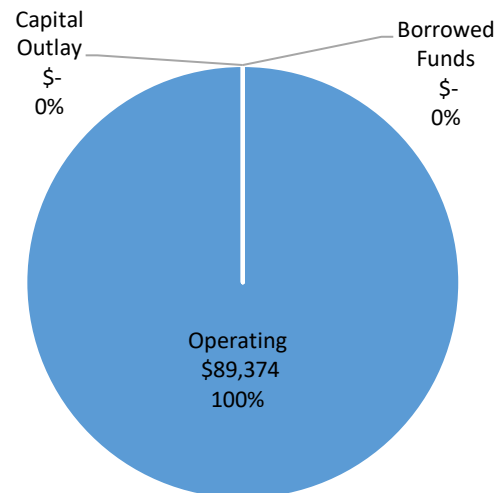
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Elections					
<u>Operating</u>					
Personnel Services	\$ 23,605	\$ 43,566	\$ 36,168	\$ 68,643	\$ 68,643
Purchased Services	7,066	10,231	13,900	17,800	17,800
Supplies	14,082	8,618	3,000	4,200	4,200
Other Charges	-	4,770	-	-	-
Less: Direct Pay	-	-	-	-	(1,269)
Subtotal	\$ 44,753	\$ 67,185	\$ 53,068	\$ 90,643	\$ 89,374
Total Operating Expense	\$ 44,753	\$ 67,185	\$ 53,068	\$ 90,643	\$ 89,374
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 44,753	\$ 67,185	\$ 53,068	\$ 90,643	\$ 89,374

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Finance – Registrars

FY23 Budget Highlights

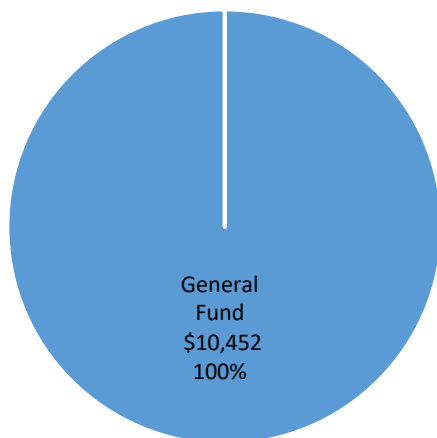
The FY23 Registrars total operating appropriation is proposed to increase by 68.0% or \$4,232 compared to FY22. This budget includes increases in purchased services and supply related expenses. The General Fund is proposed to support 100% or \$10,452 of planned remaining expenditures.

Division Financial Overview

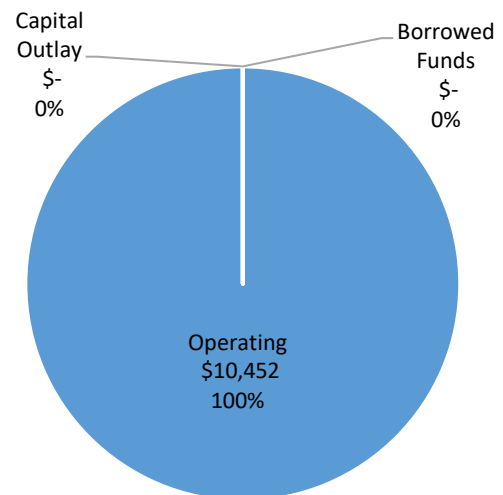
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Registrars					
<u>Operating</u>					
Personnel Services	\$ 352	\$ -	\$ -	\$ -	\$ -
Purchased Services	26,746	9,418	7,925	9,300	9,300
Supplies	2,276	1,292	1,050	1,300	1,152
Other Charges	-	(2,755)	-	-	-
Less: Direct Pay	-	-	(2,755)	-	-
Subtotal	\$ 29,374	\$ 7,954	\$ 6,220	\$ 10,600	\$ 10,452
Total Operating Expense	\$ 29,374	\$ 7,954	\$ 6,220	\$ 10,600	\$ 10,452
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 29,374	\$ 7,954	\$ 6,220	\$ 10,600	\$ 10,452

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources

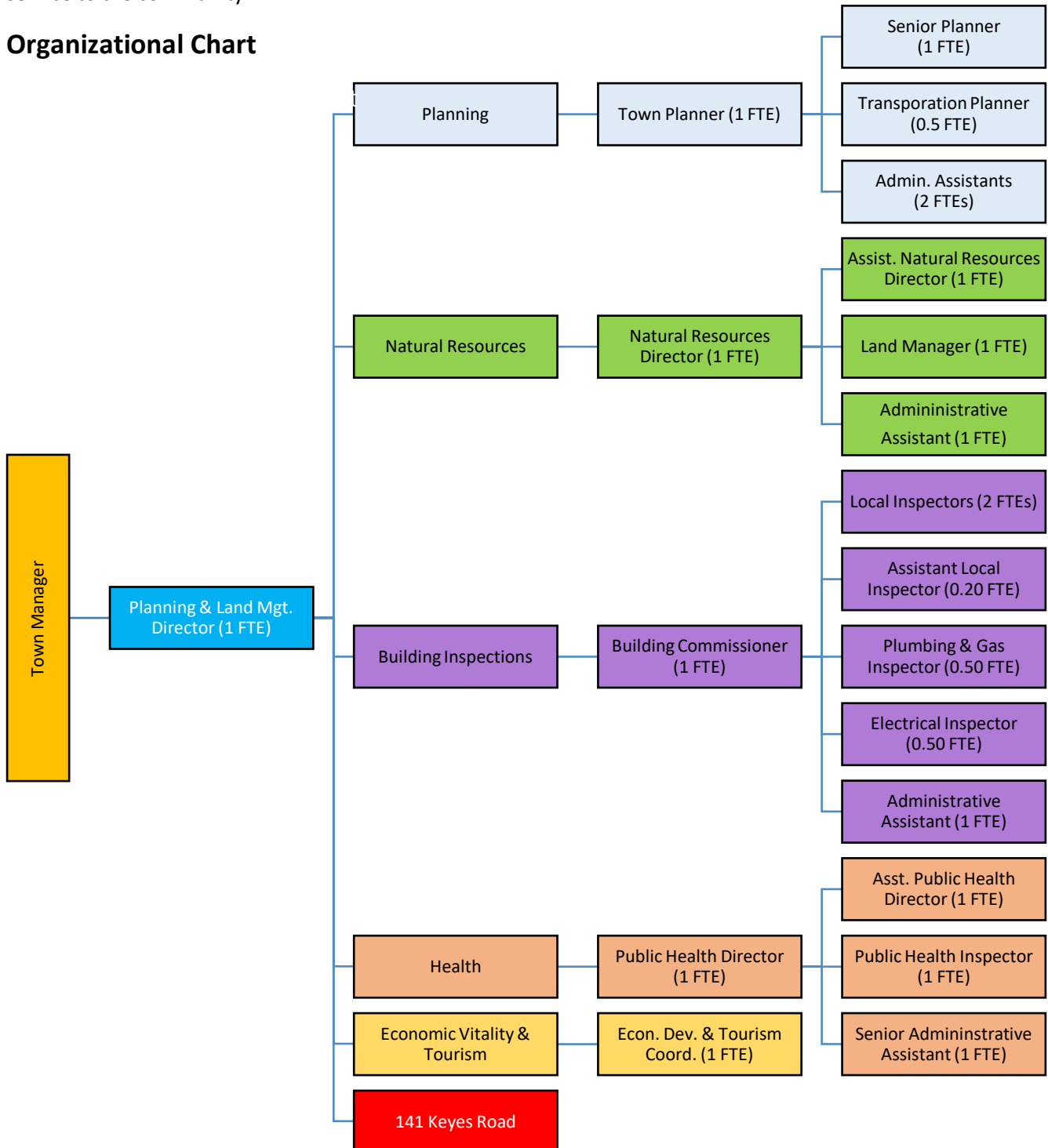


Planning & Land Management

Mission Statement

The mission of the Department of Planning and Land Management is to integrate and coordinate the functions of long-range planning, natural resource protection, public health and human services, development regulation, building inspections and safety, land management, affordable housing production, and land use control so that the Town can better formulate and pursue a unified development strategy to preserve its unique character in service to the community.

Organizational Chart



Planning & Land Management

Responsibilities

Planning: The Planning Division guides both public and private land use, resources, and building decisions in a manner that preserves the Town's unique character in addition to providing high-level staff support to the Town's boards and committees concerning these issues. The Planning Division coordinates the review and administration of all development proposals submitted for approval to the Planning Board, the Zoning Board of Appeals, and the Historic Districts Commission and provides support to the Historical Commission, Community Preservation Committee, Bruce Freeman Rail Trail Advisory Committee, West Concord Advisory Committee, Concord Center Cultural District Committee and West Concord Junction Cultural District Committee. Planning staff also participates in the Battle Road Scenic Byway Task Force, the HOME Consortium, Junction Village Open Space Task Force, Economic Vitality Committee and Regional Housing Services Office. The Division's agenda includes initiatives around open space protection, affordable housing production, traffic and transportation planning, economic development guidance, historic resources protection, public facilities planning, development regulation creation and sustainable practices.

Natural Resources: The Natural Resources Division protects and preserves the Town's natural resources, including wetlands, ponds, streams, and riparian corridors through the implementation and enforcement of the state Wetlands Protection Act, Rivers Protection Act, and Concord Wetlands Bylaw. The Division provides a high level of staff support to the Natural Resources Commission and its subcommittees (the Conservation Restriction Stewardship Committee, Heywood Meadow Stewardship Committee, and Trails Committee), manages near 1,500 acres of conservation land and farmland to the benefit of current and future generations, and provides environmental outreach and education to residents. In addition, the Division assists the Select Board and Town Manager in open space planning and acquisition.

Building Inspections: The Inspections Division efficiently, effectively, and fairly enforces the provisions of the Massachusetts State Building Code, Architectural Access Board Regulations, the Concord Zoning and Sign Bylaws, and the Massachusetts Electrical, Plumbing and Gas Codes.

Health: The Massachusetts General Laws identify the mission of local boards of health as the preservation, protection, and promotion of the health and safety of the residents of the jurisdiction. To that end, the Health Division enforces local and state laws and regulations and Town by-laws relating to public health and environmental issues that impact public health. Examples of mandated services include surveillance and control of communicable disease and environmental inspectional services (e.g., inspections of licensed food establishments, camps, pools, and beaches; inspections related to housing complaints, animals, and noise; and permitting and inspections of septic systems). The Health Division undertakes proactive efforts to address the needs of the Concord community related to protecting and improving the health and quality of life of its residents, including developing and implementing disease prevention and health promotion programs; it is also responsible for overseeing directives from the Massachusetts Department of Public Health (MDPH) in the event of a worldwide pandemic as the designated Local Public Health Agency.

Economic Vitality and Tourism: The Economic Vitality and Tourism Division works to reinforce the importance of economic health to the overall quality of life and to demonstrate the Town's strong support of business and economic sustainability. Concord's economic vitality strategies promote innovation, competitiveness, and entrepreneurship within the community by fostering partnerships between Town staff, business community, and civic/cultural organizations. These relationships foster business retention, expansion, and enhancement of a vibrant community for residents and visitors alike.

Planning & Land Management

141 Keyes Road: The 141 Keyes Road account funds the operations and maintenance of the facility in an efficient and cost-effective manner in support of the offices, conference and general meeting spaces and storage needs for the Department of Planning and Land Management. The two meeting rooms are used frequently by Town staff and many Town boards and committees; the first-floor meeting room serves as a polling location for Concord residents in Precinct 1 due to convenient parking and building accessibility.



Planning & Land Management

Overview

The Department of Planning and Land Management (DPLM), under the direction of the Director, is responsible for the coordination and integration of development plans, natural resources conservation, public health response, building inspections, and code enforcement. Through its work, DPLM maintains and advances four of the Town Manager's goals by ensuring the adherence to relevant State laws and Town bylaws, fostering a balance between the development of the community and residents' quality of life, promoting the preservation of the Town's unique character, and integration of sustainability principles into the development process.

The Director of Planning and Land Management, appointed by the Town Manager, works with various boards and committees to address critical development and resource protection issues while providing oversight to the following divisions: Planning, Natural Resources, Building Inspections, Health, Economic Vitality and Tourism, and 141 Keyes Road.

Accomplishments

Planning

- ☑ Continued to provide project oversight of Phase 2B construction of the Bruce Freeman Rail Trail – the bridge over Route 2 that will connect with Phase 2A in Acton, with a completion date of July 2022, as well as contracted with Greenman-Pedersen, Inc. to complete construction drawings for the last ½ mile of Phase 2C to the Sudbury town line, which will be bid in the fall 2022.
- ☑ Through a grant with the regional Metropolitan Area Planning Council (MAPC), the Planning Board continued discussions and public outreach to develop a vision and draft design guidelines for the Thoreau Business District and craft Zoning Bylaw amendments that will encourage redevelopment that reflects that vision.
- ☑ Working with other Town departments, the Edward J. Collins Jr. Center for Public Management and Full Circle Technologies, provided project oversight for the e-permitting program, which allows on-line permitting. Applications have been completed for all Health, Fire and Building Inspections permits.
- ☑ Advanced the design, engineering and permitting of the Assabet River Pedestrian & Bicycle Bridge in West Concord; sought additional funding from a Community Preservation Act application, another MassTrails grant, and the town's Capital Improvement Plan to continue these efforts.
- ☑ Approval by the Zoning Board of Appeals of 7 special permits under the two-family and additional dwelling unit zoning provisions adopted at the 2021 Annual Town Meeting, which furthers the goal for construction of smaller dwelling units in the community.
- ☑ Supported the Community Preservation Committee in updating the Community Preservation Plan, soliciting update reports for various past projects, and processing 13 applications received for consideration at the 2022 Annual Town Meeting (one application requests 50% funding support for the Regional Housing Services Office, which is administered by the town).
- ☑ Successfully renewed cultural district designation from the Massachusetts Cultural Council for the West Concord Junction Cultural District.

Natural Resources

- ☑ Working with housing and conservation interests, began efforts to acquire the 7-acre Assabet River Bluff parcels for conservation and community housing purposes.

Planning & Land Management

- ☑ Working with the Health Division, embarked on a pilot program with Higgins Environmental to control toxic cyanobacteria blooms at White Pond.
- ☑ Working with the Natural Resources Commission, reviewed 69 permits in accordance with the WPA, RPA, and Concord Wetlands Bylaw. Issued five Emergency Permits for beaver-related flooding issues.
- ☑ Provided staff support to the Conservation Restriction Stewardship Committee, Heywood Meadow Stewardship Committee, and Trails Committee.
- ☑ With the newly created Land Manager position, significantly increased volunteer stewardship efforts, with over 500 hours of volunteer time on several land stewardship efforts.
- ☑ Continued pollinator meadow efforts across Town, maintaining four recently installed meadows and planting two more at Harrington Park and the trail along the Baker Avenue parcel.
- ☑ Maintained nearly 1,500 acres of conservation land, including 37 miles of trails and 84 acres of open land.
- ☑ Managed 19 agricultural licenses for over 220 acres of land.
- ☑ Supported four community gardens.



Inspections

- ☑ Worked diligently to ensure that compliance with all State Building Codes and Town Zoning Bylaws were enforced.
- ☑ Permitted and inspected several significant residential projects including: four new houses on McCallar Lane located off Main Street, and 14-units at Mill Run Commons Planned Residential Development (PRD) near Damon Mill and 4 units at Culinary Cottages PRD off Old Bedford Road.
- ☑ Permitted and inspected the following commercial projects: Debra's Next Door (conversion of the former West Concord 5 & 10 to an expanded Debra's Natural Gourmet) and construction of Chase Bank at 1134 Main Street.
- ☑ Trashology completed renovation of the existing 17,800 square foot commercial building at 277 Baker Ave. Founded in 2008, this business uses new technology to convert on-site waste to energy. The waste to energy system is capable of processing 2-4 tons per day of co-mingled, non-recyclable waste to produce electricity for direct use on site.
- ☑ Reviewed and endorsed all Zoning Board of Appeals applications prior to submission of an application.
- ☑ Implemented on-line permitting for all building construction applications by the end of 2021.
- ☑ Attended seminars to obtain the required CEU's to maintain certification as Building Commissioner and Local Inspectors.

Health

- ☑ Ensured compliance with all applicable local and state laws and regulations and Town bylaws relating to public health.
- ☑ Coordinated public health response to ensure adherence to all public health mandated directives from the MDPH during the worldwide COVID-19 pandemic.
- ☑ Coordinated and staffed COVID-19 vaccination clinics with the Public Health Nurse and Emergency Management Team. Seventeen clinics were held in 2021 with thousands of eligible residents vaccinated.
- ☑ Expanded Public Health Nursing Program for greatly expanded public health emergency response.

Planning & Land Management

- ☑ Conducted educational inspections for all food service permittees and other businesses on public health COVID-19 business specific mandates.
- ☑ Transitioned licensure for nearly 800 permit holders to the online permitting software.
- ☑ Attended trainings to obtain the required CEU's to maintain staff certifications as Registered Sanitarian, Certified Environmental Health Technician, Soil Evaluator, and Licensed Septic Inspector.
- ☑ Managed the Septic Betterment Loan program that allows Concord property owners to borrow up to \$30,000 at 2% interest, which is to be paid back as a betterment-lien over 10 years, to upgrade failing septic systems at their property. In 2021, Health Administrative staff, in concert with the Finance Department, secured the remaining \$500,000 of the initially authorized funding from 2001. Over one-hundred-thirty property owners have benefitted from this program and the additional funds will allow for an additional 30 fully funded loans.

Economic Vitality and Tourism

- ☑ The Visitor Center operated at the highest revenue and visitation level since becoming part of the Town of Concord in 2018. Over \$30,000 was generated from tour and merchandise sales.
- ☑ Revitalized the business with Educational Tour Groups, hosting ten buses of high school groups providing them with an on-board tour guide for the History of Concord and Lexington.
- ☑ The website www.visitconcord.org continued to grow from 35,000 page views in 2020 to 65,000 views in 2021.
- ☑ Tour Programs: Launched 4 new tours in 2021. Tours included Women of Concord, Concord History with a Chocolate Twist, West Concord Walking Tour and Family Fun Tour. Private tour attendance and revenue far exceeded any prior year.
- ☑ Social Media: The [Facebook account](#) for the Concord Visitors' Center nearly doubled from 360 to 650 followers and post engagement grew by over 150%.
- ☑ Partnerships: Created new alliances within the business community resulting in new tours such as the West Concord tour, which featured stops at the Concord Sign Museum at the Bradford Mill, Debra's Natural Gourmet and Joy Street gifts.
- ☑ Economic Vitality: Supported the business community by assisting with grant applications and creating a business newsletter and page on visitconcord.org to collect COVID-19 related support services. The Division worked in collaboration with the Concord Chamber of Commerce and 'Concord Together' to host 2 successful sidewalk sales events and launch the "Summer Solstice" program to encourage local shopping and dining during the summer months.
- ☑ The Economic Vitality and Tourism Manager joined the board of the Chamber of Commerce and assisted with the re-launch efforts, including strategic team meetings, membership drives and the creation of email newsletters and collateral. This effort strengthens the relationship between the Town and the business community.
- ☑ Participated with 23 other communities in seeking CBDG funds for micro-enterprises and reaching out to local businesses that were eligible to use these funds; six businesses were served in 2021, receiving grants of \$10,000 to \$25,000.
- ☑ Working with other departments, successfully prepared an application to the State's Shared Streets and Spaces grant program to fund bicycle and pedestrian improvements on Old Marlboro Road and a contract to re-start a bicycle share program in Concord Center and West Concord. The bicycle share program will kick-off April 1, 2022, due to weather conditions in the fall and winter.

Planning & Land Management

141 Keyes Road

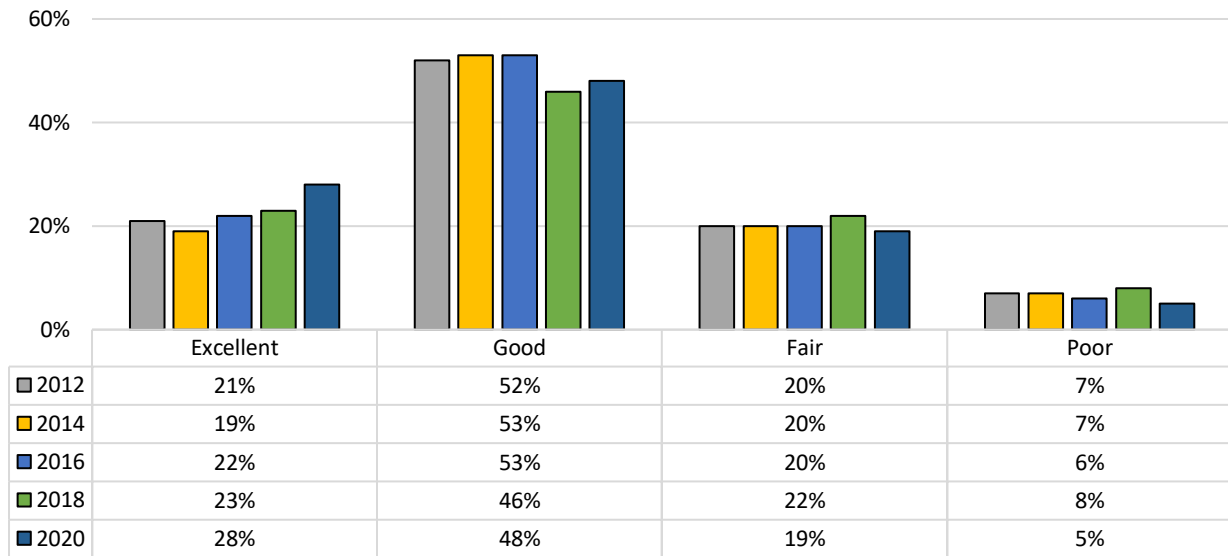
- ☑ Once the building at 141 Keyes Road was re-opened to the public, the first-floor meeting room was outfitted with equipment to allow hybrid meetings – meetings that allowed the public to participate either in person or via Zoom.
- ☑ The Facilities Team oversaw installation of a new electric Heating/Ventilating and Air-Conditioning system throughout the building, which will be more energy efficient and provide greater comfort for those in the building.

Planning & Land Management

Performance

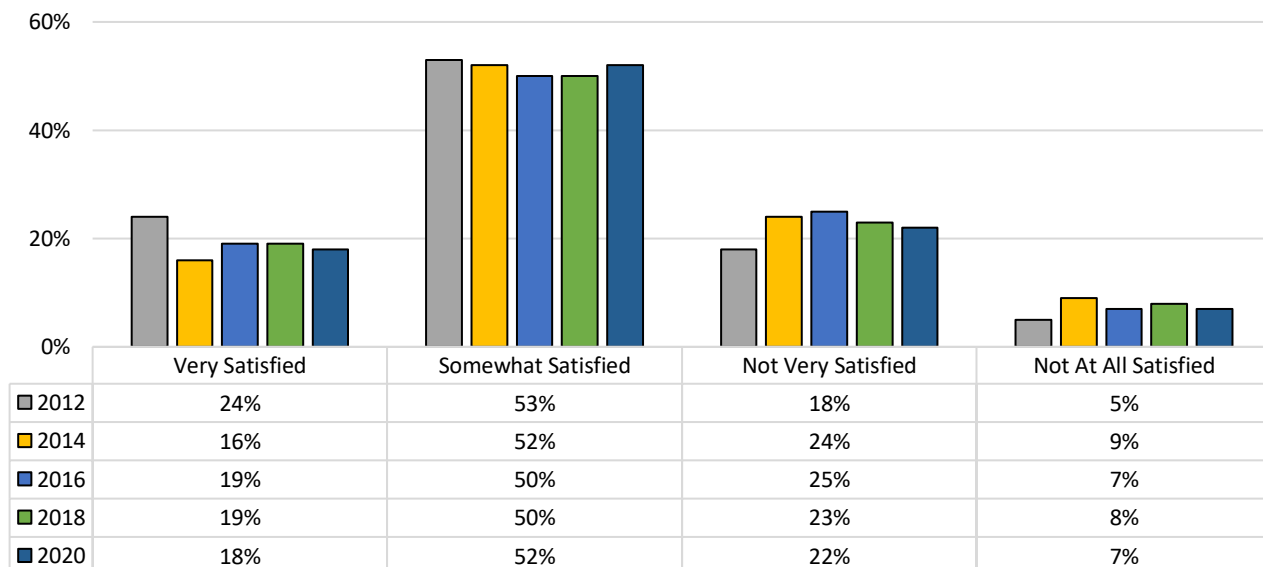
The Town's biennial Citizen Survey asked the question, "How would you rate the overall quality of services that you receive from the Department Planning and Land Management, which regulates matters related to buildings, zoning, health, natural resource protection, and historic preservation?" The majority of residents said that services provided by the Department were either "Excellent" or "Good", and this trend has been stable over the past five surveys.

Rating of Services provided by the Planning Department



Residents are generally satisfied with the way Concord is being developed. The survey asked, "In terms of land-use and development, how would you rate your satisfaction with the way that Concord is being developed?" 70% of residents responded that they were "Very Satisfied" or "Somewhat Satisfied" in 2020's survey.

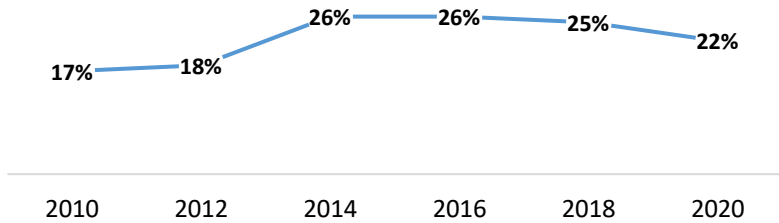
Satisfaction with the way Concord is being developed



Planning & Land Management

The Citizen Survey also asked the question, “What local issue would you say is the highest priority for you?” Historically, the answer of preserving “Town Character” has fluctuated depending on the year of the survey. In 2020, the results indicated that 22% of residents believed that preserving the “Town Character” was the highest priority for them.

**Highest Priority Local Issue
(2nd Highest Priority in 2020 Survey)**



In addition to these metrics from the annual survey, the Town also keeps track of other performance data within certain divisions over a period of time. The information below represents a snapshot of each division’s function over the last several fiscal years:

Planning

<u>Zoning Board of Approvals Special Permits Granted</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Change, alteration or extension of a nonconforming use, structure	23	19	16	11	18
Nonconforming single & 2-family structure (inc. by more than 50%)	10	10	8	9	6
Site plan approval (associated with a special permit)	5	10	2	3	1
Amend or extend a special permit and site plan approval	0	0	0	0	0
Institutional, Educational or Philanthropic Use	3	3	5	3	3
Relief from design requirements	0	2	0	1	0
Relief from parking requirements	2	3	1	3	0
Relief from the height requirements	2	1	1	1	0
Off-site parking/increased parking demand/joint parking facilities	0	2	0	0	0
Parking of Commercial Vehicles	0	0	0	0	0
Special home occupation (new and renewal)	3	7	2	2	1
Additional dwelling unit/Two-family dwelling unit	1	3	3	4	7
Planned residential development (PRD)	2	2	1	2	1
Hammerhead lot (amendment and new)	0	0	1	0	0
Private Recreation	0	1	0	0	0
Seasonal catering in LBD #5	0	0	1	0	0
Side Yard Setbacks	0	0	0	0	1
Work in the Flood Plain conservancy district	2	5	3	1	2
Work in the Groundwater conservancy district	1	1	1	1	1
Work in the Wetland conservancy district	0	1	1	0	0
Earth Removal	1	1	0	3	1
Temporary accessory mobile trailers	0	0	0	1	0
Extend Zoning district line	1	0	0	0	0
Combined Industrial/Business/Residential Use	0	0	0	0	0
Combined Business/Residential Use	0	0	0	2	0
Bed & Breakfast or Tourist Home	0	4	2	1	1
Temporary event parking or special event	3	3	6	1	3
Wireless communications facility (amendment and new)	1	0	0	0	0
Lodging for farm workers/Farm Product Sales/Stables	0	0	0	0	0
Relief from maximum floor area ratio	3	1	1	0	0
Divide land to preserve historically significant structure	0	0	0	0	0
Comprehensive permit	0	0	0	0	0
Special permits granted	0	0	0	0	35
Variances granted	1	1	0	1	1

Planning & Land Management

Variances denied	0	0	0	0	0
Sign bylaw variances granted	0	0	0	1	0
Sign bylaw variances denied	0	0	0	0	0
Appeal of the decision of Bldg. Inspector granted	0	0	0	0	0
Appeal of the decision of Bldg. Inspector denied	0	0	0	0	0

Natural Resources

<u>Natural Resources Wetlands Protection Act</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Public Hearings	22	23	27	27	23
Notices of Intent and ANRADs	47	41	49	40	37
Request for Determination of Applicability	19	25	12	21	32
Administrative Approvals	23	52	38	30	26
Amended Orders	0	0	2	1	3
Requests for Extension	5	2	6	6	2
Certificates of Compliance	30	40	32	34	25
Regulatory Appeals	2	1	1	1	0
Wetland Enforcement Actions/Violations	0	0	3	2	1
Emergency Certifications	0	5	4	3	5

Inspections

<u>Building Permits</u>	<u>FY17</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
New single-family home	39	44	20	26	34
Multi-family attached units	4	6	6	0	8
Additions and Alterations	719	748	710	749	945
Commercial	88	86	97	61	116
Total Building Permits	850	884	833	836	1,103
Electrical	996	945	916	780	1,010
Plumbing	524	507	126	397	493
Mechanical	93	141	488	81	97
Gas	433	437	422	340	377
Sign	32	31	29	7	24
Total (all permits)	2,928	2,945	2,814	2,441	3,104
Construction Value (in millions)	\$96.7	\$72.2	\$70.9	\$74.8	\$84.4
Permit Fee Revenue (in Calendar Year)	\$1,224,460	\$1,017,932	\$1,048,267	\$976,317	\$1,148,245

Health

<u>Health Permits and Licenses</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Food services/retail food	216	165	165	174	174
Tobacco sales	14	14	14	14	14
Permits to keep farm animals	129	105	132	114	120
Bathing beaches	4	4	4	4	4
Swimming pools	28	28	28	37	37
Hazardous materials control permits	58	52	54	54	54
Recreational camp sites	17	25	25	17	17
Tanning facilities	1	1	1	1	1
Disposal works installers	53	61	83	90	90
Septage haulers	24	20	20	21	21

Planning & Land Management

Rubbish haulers	15	12	12	12	12
Funeral directors	4	4	4	4	4
On-site sewage disposal permits	104	179	112	94	132
Building permit reviews	223	206	177	166	240
Drinking/irrigation well permits	21	28	16	15	22
Body Art Establishments	1	1	1	1	1
Body Art Practitioners	4	4	5	8	10

Economic Vitality and Tourism

Concord's core economic vitality program focused on attracting, retaining, and expanding businesses and small business development. Specifically, the Town focused on several tangible and non-tangible areas of economic vitality and tourism including: funds leveraged from community and town-wide partnerships, the number of visitors in certain areas of Town or at local events, local business owner satisfaction, volume of meetings attended or workshops created including an estimated number of attendees, tourism and/or visitor traffic patterns and the resources leveraged for projects related to tourism and the amount of Town-related inquiries delineated by land, visitor services, operations, zoning, and real estate.

Planning & Land Management

FY23 Goals

Planning

- ☐ Continue working with consultants to implement on-line applications and permitting. Work continues to implement e-permitting for Natural Resources, Select Board, Town Clerk, Water and Sewer, Planning Board, and Zoning Board of Appeals.
- ☐ Identify and work with a project consultant, Town staff and the Planning Board on updating the 2007 Subdivision Rules & Regulations to be better aligned with current construction practices and the Town's sustainability goals.
- ☐ Work with the Planning Board on developing new Site Plan Rules & Regulations to provide guidance to project proponents on meeting the Zoning Bylaw Site Plan Criteria.
- ☐ Provide continued project oversight of the construction of the Bruce Freeman Rail Trail Phase 2B Bridge over Route 2 and coordinate efforts to complete the last ½ mile of the trail from Powder Mill Road to the Sudbury town line.
- ☐ Work with the Historical Commission on updating Concord's Historic Resources Masterplan.
- ☐ Support the HDC and CHC on researching the potential extension or creation of more Local Historic Districts.
- ☐ Work with the Concord Center and the West Concord Junction Cultural Districts to complete projects to support the arts, culture, and economic recovery through a grant from the Massachusetts Cultural Council.
- ☐ Work with the Junction Village Open Space Task Force to develop a plan for public use of the 6-acre site located along the Assabet River.

Natural Resources

- ☐ Provide efficient and consistent regulatory guidance to the public.
- ☐ Work with stakeholders to pursue acquisitions of land prioritized for conservation purposes.
- ☐ Maintain and improve stewardship of conservation lands for current and future generations.
- ☐ Maintain and improve farming opportunities for local farmers.
- ☐ Engage local stewards to assist with land management and protection.
- ☐ Evaluate conservation trails suitable for bicycle use.
- ☐ Continue to foster coalitions to develop and connect pollinator meadows.
- ☐ Continue local and regional invasive species removal efforts.
- ☐ Work with the Health Division to manage water quality testing and cyanobacteria treatment at White Pond.
- ☐ Once permitting for Warner's Pond Dredging Project is completed, oversee dredging contract.
- ☐ Acquire Conservation Restrictions over portions of R.W. Emerson Memorial Association land, Hatch Farm, Hosmer Meadow, Concord Millrun, Junction Village, and 2142 and 2160 Main Street.
- ☐ Initiate survey and permitting services for the Chamberlin Bridge replacement.
- ☐ Initiate survey, design, and permitting services to improve a 0.25-mile segment of the main trail at the Old Rifle Range Conservation land.

Inspections

- ☐ Continue to support implementation of on-line permitting applications, which will help streamline the process of tracking other Town Departments' requirements and special permit conditions.

Planning & Land Management

- ☐ In a professional manner, continue to assist Concord residents, builders, architects, and others with their building code and zoning by-law questions.
- ☐ Enforce building, electrical, plumbing, gas, and mechanical codes, 521 CMR: Architectural Access Board Regulations, and all of Concord's zoning and sign by-Laws.
- ☐ Review building plans, issue permits, and perform inspections on all residential and commercial projects.
- ☐ Respond to all zoning complaints and perform any necessary enforcement on such complaints.
- ☐ Inspect all buildings that require a Certificate of Inspection in accordance with 780 CMR Chapter 1 of the Ninth Edition of Massachusetts State Building Code.
- ☐ Review and endorse all Zoning Board of Appeals applications while providing continued support to the ZBA.

Health

- ☐ Continue public health efforts to prevent the spread of COVID-19 and enforce safety requirements.
- ☐ Ensure compliance with all applicable local and state laws and regulations and Town by-laws relating to public health.
- ☐ Work with Concord Public Schools and the community at-large on programs to address the mental health impacts of the pandemic including vaping and smoking education and prevention efforts, combatting stress, restorative sleep, and mindfulness, etc.
- ☐ Provide technical guidance and support to the Board of Health.
- ☐ Continue development of a robust public health nursing program to include public health emergency planning, an active Medical Reserve Corps, communicable disease response, and proactive health and wellness programming.
- ☐ Work with Natural Resources staff, consultants, and the community to continue efforts to improve water quality at White Pond.
- ☐ Participate with six neighboring communities in the "Great Meadows Regional Health Collaborative" as funded through a Massachusetts Public Health Excellence for Shared Services grant.
- ☐ Work with the Board of Health to adopt revised tobacco regulations to address increased smoking and vaping amongst all demographics in Concord due to the pandemic. These efforts were interrupted in 2020 by the pandemic.
- ☐ Contribute to Town's sustainability and climate resilience efforts in areas where these relate to public health emergency planning.

Economic Vitality and Tourism

- ☐ Expand on the success of the past year by continuing to grow the Tour program, involve more Concord businesses and offer new and different approaches to the scope of Concord History.
- ☐ Create a meaningful and sustainable educational tour program by reaching out to more bus companies, hosting FAM (familiarization) tours and working with the Convention and Visitor Bureau.
- ☐ Continue the successful program with the Minute Man National Historical Park to share staff and knowledge resources.
- ☐ Support collaboration between cultural organizations, historical groups, and local businesses.
- ☐ Promote education and awareness among residents, Town officials, and the business community relative to Concord's unique historical and cultural offerings to identify resources that are less familiar to residents and visitors.
- ☐ Continue to work with regional partners on marketing the region as a whole. Based on the success of a campaign with Lexington, continue to think creatively to leverage all cultural and historical resources.

Planning & Land Management

- ☐ Create a sustainable transportation program as imagined in Envision Concord, a transit system that will benefit tourists/visitors, residents, employers, and employees. Address specific needs for first mile/last mile transportation, congestion reduction, and better access for persons with disabilities.
- ☐ Launch a bike share with locations in both Concord Center and West Concord to encourage fitness, recreation, and alternative local transportation.

141 Keyes Road

- ☐ Research options and seek approval to replace the doors at the main entry to improve heat retention (Historic Districts Certificate of Appropriateness required).
- ☐ Work with the Town's Facilities Department to identify a location for an electric water heater to allow removal of the existing gas-fired hot-water heater from the basement.
- ☐ Address building walkway and handicapped access to the main entrance.

Planning & Land Management

Long-Term Plans

Planning

- ⇒ Continue efforts to fund design, permitting, and construction of a pedestrian and bicycle bridge over the Assabet River to connect West Concord Village with the Baker Ave. Industrial Park.
- ⇒ Continue efforts to implement a transit program working with CrossTown Connect and others.
- ⇒ Continue professional support of the multiple boards and committees currently served by Planning Division staff.

Natural Resources

- ⇒ Protect water resources and biodiversity.
- ⇒ Improve connectivity of and access to recreational resources.
- ⇒ Protect agricultural land including fields, meadows, and orchards.
- ⇒ Improve collaboration and management of all town-owned conservation land and open space.

Inspections

- ⇒ Continue to assist Concord residents, builders, architects, and others with their building code and zoning by-law questions.
- ⇒ Continue to enforce building, electrical, plumbing, gas, and mechanical codes, 521 CMR: Architectural Access Board Regulations, and all of Concord's zoning and sign by-Laws.
- ⇒ Continue to review building plans, issue permits and perform inspections on all residential and commercial projects.
- ⇒ Respond to all zoning complaints and perform any necessary enforcement on such complaints.
- ⇒ Inspect all buildings that require a Certificate of Inspection in accordance with 780 CMR Chapter 1 of the Ninth Edition of Massachusetts State Building Code.
- ⇒ Review and endorse all Zoning Board of Appeals applications.

Health

- ⇒ Ensure compliance with all applicable local and state laws and regulations and Town by-laws relating to public health.
- ⇒ Increase efficiency of permitting and inspections by utilizing on-line permitting and conducting field inspections using iPads and electronic report forms (utilizing Full Circle/Permit Eyes and Food-Code Pro software platforms).
- ⇒ Continue to promote the Health Division's positive work in the community including disease prevention, substance use prevention especially among youth, addressing the public health needs of Concord's senior population, and emergency planning.

Economic Vitality and Tourism

- ⇒ Renew and improve Concord's village centers as vital pedestrian-friendly, economic, and social hubs that enable community engagement on a wide scale.
- ⇒ Working with Town committees and town staff, assess and improve processes and operations in support of retaining current and establishing new businesses.
- ⇒ Expand upon the local and civic capacity for economic development with special focus on tourism, culture and art, health care, and environmentally sustainable businesses.

Planning & Land Management

141 Keyes Road

- ⇒ Consider expansion of the building to provide an at-grade space for communications equipment as well as additional office space for future staff.
- ⇒ Replace roofing materials.
- ⇒ Replace hot water heater and remove the former heater from the basement.

Planning & Land Management

Personnel Summary

Planning & Land Management		FY22	FY22	FY23	FY23	Δ	
		FTE	Budgeted	FTE	Recommended	FTE	\$
No. Division							
4a	Planning	5.00	\$ 488,318	5.50	\$ 523,768	0.50	\$ 35,450
4b	Natural Resources	5.50	401,876	5.46	390,621	-0.05	(11,255)
4c	Inspections	5.32	463,965	5.32	463,958	0.00	(7)
4d	Health	4.00	378,087	4.00	374,310	0.00	(3,777)
4e	Economic Vitality & Tourism	1.52	129,600	2.06	122,095	0.54	(7,505)
4f	141 Keyes Road	0.00	-	0.00	-	0.00	-
Planning & Land Management Total		19.83	\$ 1,732,246	20.28	\$ 1,752,657	0.45	\$ 20,412

Planning & Land Management – Planning

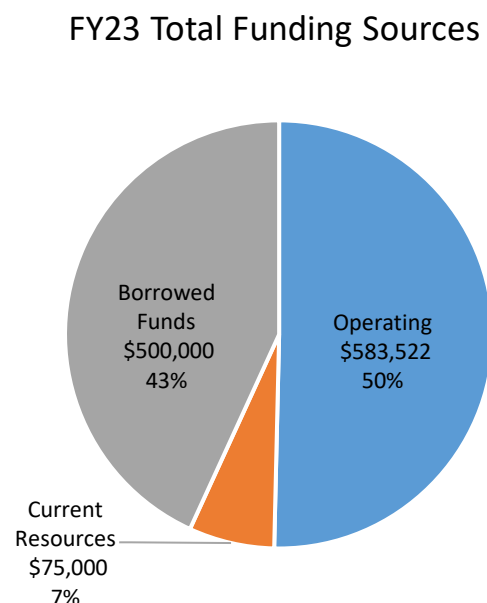
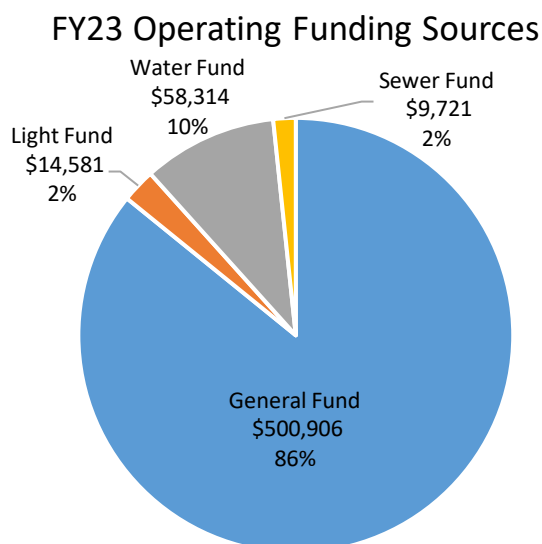
FY23 Budget Highlights

The FY23 Planning total operating appropriation is proposed to increase by 3.4% or \$19,308 compared to FY22 primarily due to the additional of a 0.5 FTE Transportation Planner. Proposed capital outlay funding includes \$75,000 for the updating of the Town's subdivision rules and regulations. Enterprise Funds are proposed to cover 14.2% or \$82,616. The General Fund is proposed to support 85.8% or \$500,906 of planned expenditures.

Division Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Planning					
Operating					
Personnel Services	\$ 431,792	\$ 417,303	\$ 488,318	\$ 560,768	\$ 523,768
Purchased Services	65,198	122,608	91,100	97,000	75,500
Supplies	4,319	33,358	8,075	7,750	7,750
Other Charges	2,969	2,411	3,657	3,977	3,477
Less: Direct Pay	-	-	(26,936)	(26,973)	(26,973)
Subtotal	\$ 504,278	\$ 575,680	\$ 564,214	\$ 642,522	\$ 583,522
Total Operating Expense	\$ 504,278	\$ 575,680	\$ 564,214	\$ 642,522	\$ 583,522
Capital					
Capital Outlay	\$ 624	\$ -	\$ 25,000	\$ 75,000	\$ 75,000
Borrowed Funds	-	-	325,000	-	500,000
Subtotal	\$ 624	\$ -	\$ 350,000	\$ 75,000	\$ 575,000
Total Division Expense	\$ 504,902	\$ 575,680	\$ 914,214	\$ 717,522	\$ 1,158,522

Division Funding Sources



Planning & Land Management – Natural Resources

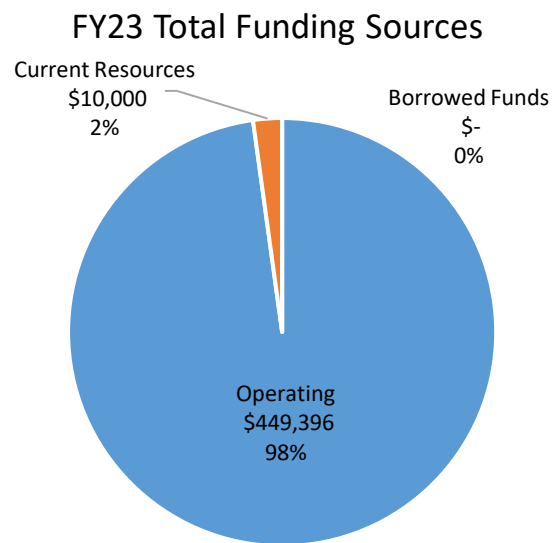
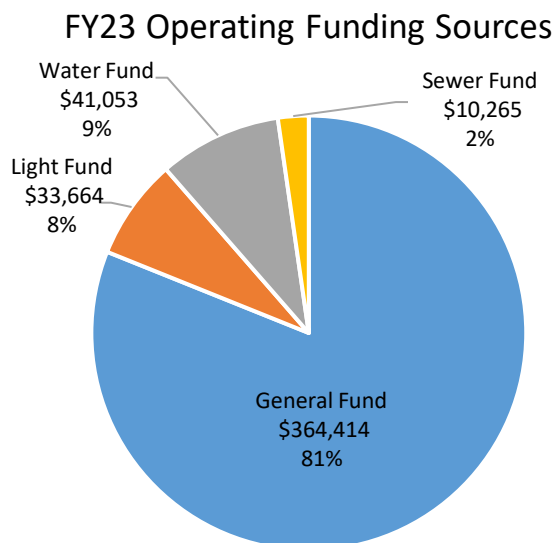
FY23 Budget Highlights

The FY23 Natural Resources total operating appropriation is proposed to increase by 6.6% or \$27,645 compared to FY22 due to savings in personnel services and an increase purchased services to support White Pond testing and treatment requirements. Given the impact of and support for Light, Water, and Sewer Fund operations, the Enterprise Funds are proposed to contribute 18.9% or \$84,982 toward the overall planned expenditures. The General Fund is proposed to support 81.1% or \$364,414 of planned expenditures.

Division Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Natural Resources					
Operating					
Personnel Services	\$ 229,551	\$ 273,895	\$ 401,876	\$ 390,621	\$ 390,621
Purchased Services	8,072	9,593	7,600	48,400	47,400
Supplies	8,043	8,328	9,950	9,950	8,950
Other Charges	3,101	2,414	2,325	2,425	2,425
Subtotal	\$ 248,768	\$ 294,230	\$ 421,751	\$ 451,396	\$ 449,396
Total Operating Expense	\$ 248,768	\$ 294,230	\$ 421,751	\$ 451,396	\$ 449,396
Capital					
Capital Outlay	\$ 18,800	\$ 5,632	\$ -	\$ 10,000	\$ 10,000
Borrowed Funds	-	-	1,250,000	110,000	-
Subtotal	\$ 18,800	\$ 5,632	\$ 1,250,000	\$ 120,000	\$ 10,000
Total Division Expense	\$ 267,568	\$ 299,861	\$ 1,671,751	\$ 571,396	\$ 459,396

Division Funding Sources



Planning & Land Management – Inspections

FY23 Budget Highlights

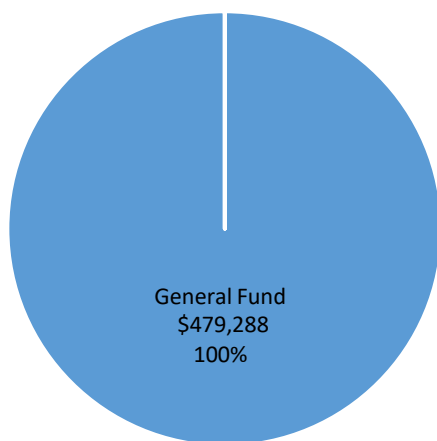
The FY23 Inspections total operating appropriation is proposed to decrease by 0.2% or \$1,023 compared to FY22 primarily due to savings in supplies and other charges. The General Fund is proposed to support 100.0% or \$479,288 of planned expenditures.

Division Financial Overview

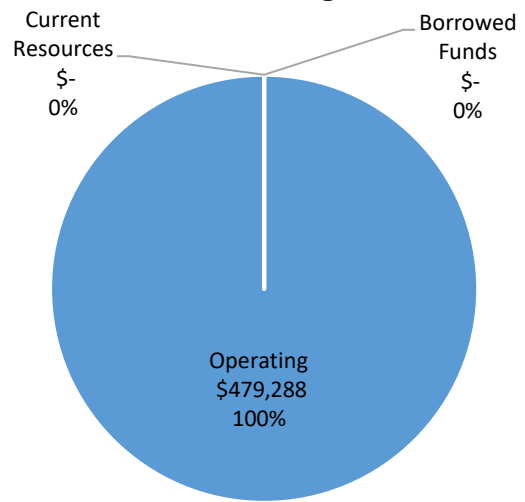
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Inspections					
<u>Operating</u>					
Personnel Services	\$ 418,312	\$ 433,040	\$ 463,965	\$ 463,958	\$ 463,958
Purchased Services	2,659	2,786	2,566	3,910	3,910
Supplies	3,656	4,053	4,920	3,660	3,660
Other Charges	6,064	3,298	8,860	8,860	7,760
Subtotal	\$ 430,691	\$ 443,177	\$ 480,311	\$ 480,388	\$ 479,288
Total Operating Expense	\$ 430,691	\$ 443,177	\$ 480,311	\$ 480,388	\$ 479,288
<u>Capital</u>					
Capital Outlay	\$ 540	\$ 5,691	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 540	\$ 5,691	\$ -	\$ -	\$ -
Total Division Expense	\$ 431,232	\$ 448,868	\$ 480,311	\$ 480,388	\$ 479,288

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Planning & Land Management – Health

FY23 Budget Highlights

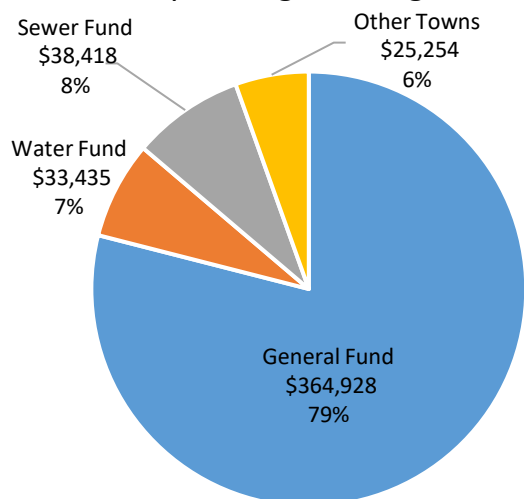
The FY23 Health total operating appropriation is proposed to decrease by 1.1% or \$4,917 compared to FY22 due to savings in personnel services and purchased services. The Water and Sewer Funds are proposed to contribute 7.2% and 8.3% of needed funding while \$25,254 is planned to come from Other Towns as Concord's Health Division provides services to surrounding communities. The General Fund is proposed to support 79.0% or \$364,928 of planned expenditures.

Division Financial Overview

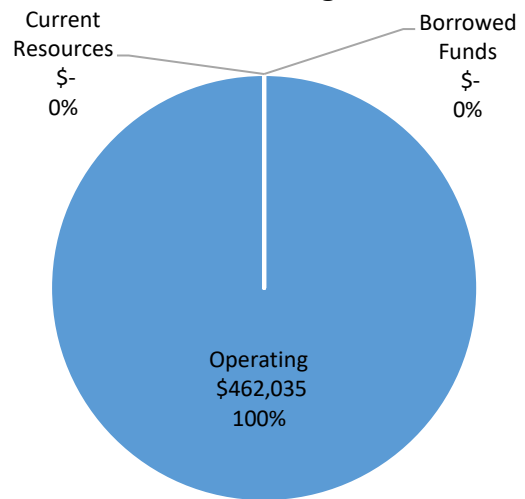
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Health					
<u>Operating</u>					
Personnel Services	\$ 357,487	\$ 364,217	\$ 378,087	\$ 374,310	\$ 374,310
Purchased Services	76,624	53,865	83,125	84,485	81,985
Supplies	1,921	1,859	2,350	2,350	2,350
Other Charges	1,016	335	3,390	3,390	3,390
Subtotal	\$ 437,049	\$ 420,276	\$ 466,952	\$ 464,535	\$ 462,035
Total Operating Expense	\$ 437,049	\$ 420,276	\$ 466,952	\$ 464,535	\$ 462,035
<u>Capital</u>					
Capital Outlay	\$ 19,987	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 19,987	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 457,035	\$ 420,276	\$ 466,952	\$ 464,535	\$ 462,035

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Planning & Land Management – Economic Vitality & Tourism

FY23 Budget Highlights

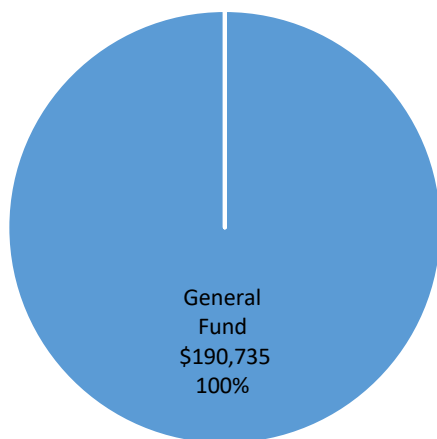
The FY23 Economic Vitality & Tourism total operating appropriation is proposed to increase by 2.2% or \$4,038 compared to FY22. The proposed budget includes \$33,495 in funding to support attendant, clerk, and ambassador activities along with increases in funding for advertising and printing services. The General Fund is proposed to support 100.0% or \$190,735 of planned expenditures.

Division Financial Overview

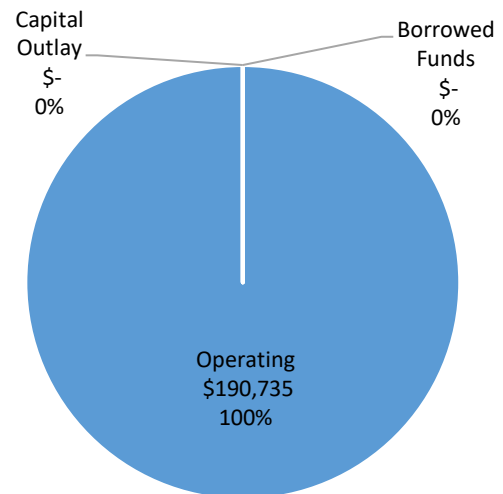
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Economic Vitality & Tourism					
<u>Operating</u>					
Personnel Services	\$ 77,531	\$ 80,584	\$ 129,600	\$ 122,095	\$ 122,095
Purchased Services	8,651	31,816	48,962	66,780	63,780
Supplies	-	-	4,985	3,110	3,110
Other Charges	-	-	3,150	1,750	1,750
Subtotal	\$ 86,181	\$ 112,400	\$ 186,697	\$ 193,735	\$ 190,735
Total Operating Expense	\$ 86,181	\$ 112,400	\$ 186,697	\$ 193,735	\$ 190,735
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 86,181	\$ 112,400	\$ 186,697	\$ 193,735	\$ 190,735

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources

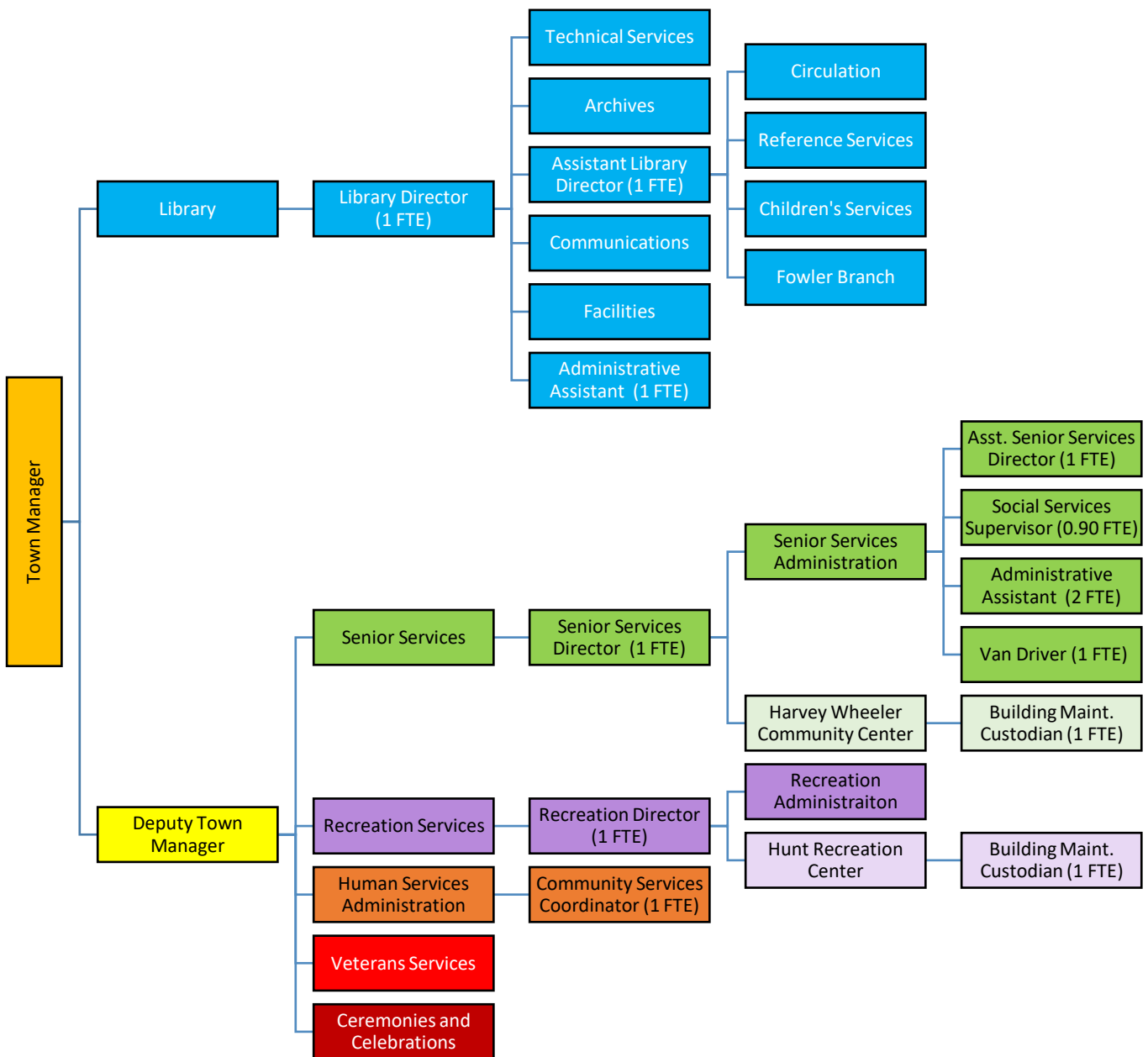


Human Services

Mission Statement

The mission of the Town's Human Services is to enhance Concord residents' quality of life by providing the following: access to libraries in Concord and West Concord, support services for senior citizens at the Council on Aging located at the Harvey Wheeler Community Center, funding for Recreation administration and Hunt Recreation Center operations, outreach by a Community Services Coordinator, resources for Veterans, and funding for Concord ceremonies and celebrations.

Organizational Chart



Human Services

Responsibilities

General Administration

Library: With the Main Library in Concord Center and the Fowler Branch in West Concord, the Concord Free Public Library's purpose is to inspire lifelong learning and actively promote personal enrichment by connecting community members to information, ideas, culture, unique historical resources, and each other in a tradition of innovation and excellence. The Town Government funds and manages the library staff and materials, while The Library Corporation, a nonprofit charitable organization, owns and maintains the two library buildings, grounds, and Special Collections.

At the Main Library, the major expansion project is in the final stages of completion. Through charitable donations, the Library Corporation purchased the adjacent Heywood- Benjamin House and raised more than \$11.4 million for the purpose of integrating the two properties. Project highlights include a new Teen Space, a Forum with 140 seats, an enhanced and upgraded Special Collections space, a Commons area for conversation and refreshments, a Children's Library, and a makerspace Workshop area. We anticipate a certificate of completion in place for the entire project by May 2022 and look forward to introducing exciting new services in these spaces in the coming year.

Senior Services: The work of the Senior Services, or the Council on Aging (COA), is to improve the quality of life of Concord residents who are sixty years old or older by supporting activities intended to enhance their dignity, self-esteem, and independence.

- **Senior Services Administration:** The Council on Aging provides the Town's seniors with information, referrals, and support through outreach. Programming provides recreation education, wellness, fitness, social, and intergenerational opportunities to support participants physical and mental health. Local transportation is also provided.
- **Harvey Wheeler Community Center:** Located in West Concord, the Harvey Wheeler Community Center houses the office and programming space for the Council on Aging as well as areas for the Recreation Department Carousel Preschool and rooms available for community meetings.

Recreation Services: Though Recreation programs are run and funded through the Recreation Revolving Fund, a special revenue fund presented in the Town Manager's Enterprise Book, the General Fund is responsible for the Recreation Director's salary and the operations of the Hunt Recreation Center.

- **Recreation Administration:** The Recreation Director manages both the Recreation Department and the Beede Swim and Fitness Center.
- **Hunt Recreation Center:** At 90 Stow Street next to Emerson Playground, the Hunt Recreation Center includes offices, conference, and multipurpose rooms, a large second floor gym and shower facilities, with Emerson Playground having a teaching pool used during summer camp, a children's spray fountain, basketball / tennis courts, a running track and playground equipment. This account also funds the maintenance of Rideout Playground restrooms.

Human Services Administration: The Community Services Coordinator has an office at 55 Church Street and works to enhance the quality of life for residents under the age of sixty by meeting their social, economic, and physiological needs through community-oriented outreach, education, programming, and dedicated service.

Human Services

Veterans Services: As mandated by Massachusetts General Law Ch. 115, every municipality is required to have a benefits program for resident veterans. This Division funds these veterans' benefits, 80% of which are reimbursed by the State at the end of the year.

Ceremonies and Celebrations: The purpose of this funding is to provide the community with services associated with planning and carrying-out Concord's annual, tradition-rich, public ceremonies and celebrations.

Human Services

Overview

The Departments and Divisions that are part of Human Services provide programs and services to enhance the quality of life of Concord residents. To promote lifelong learning within a space full of informational, historical, and educational resources, the Concord Free Public Libraries enrich the community by stimulating residents of all ages with ideas and culture. For Concord residents who are sixty years old or older, Senior Services Administration provides transportation, information, referrals and programming at the Harvey Wheeler Community Center, social service, and outreach support throughout the Town. Although Recreation programs are funded through the Recreation Fund, the General Fund allocates funds for Recreation Director's salary and the operations of the Hunt Recreation Center as a way to facilitate the ease of access to these activities, which include summer camp, after school programs and fitness classes, for the benefit of the entire community. A dedicated staff member available for any resident under sixty who needs guidance on social, economic, or physiological issues is budgeted in the Social Services Administration. Veterans can contact Veterans Services for information and benefits support. To enhance Town spirit in Historic Concord, Ceremonies and Celebrations dedicates funds to make events like the Patriots' Day Parade possible.

Accomplishments

Library

- ☑ CFPL hosted 690 live programs (including in person and virtual) with 9,759 attendees during FY2021, which aided in reaching new audiences.
- ☑ CFPL partnered with the Town's Sustainability Department, the Light Plant, and other organizations to provide programming and film talks in support of Climate Prep Week, supported by a grant from the American Library Association for climate change programs.
- ☑ CFPL, in collaboration with community members and the Library Corporation, debuted a Sustainability Plan, the first plan of its kind in the Minuteman Library Network.
- ☑ CFPL collaborated with Concord Public Schools and *Crossroads*, a student organization created by Concord Carlisle High School students, to offer monthly story and craft programs that focus on important cultural, social, and diverse topics.
- ☑ CFPL welcomed the return of the annual Scarecrow Festival with 18 local organizations and businesses decorating festive scarecrows displayed at both library locations.
- ☑ The backyard of CFPL's Fowler Branch was transformed with new landscaping, fencing, a pop-up tent, umbrella, and picnic table.
- ☑ CFPL's Seed Lending Library was relaunched with staff handing out seeds and offering virtual and take-home programs.
- ☑ CFPL once again partnered with Concord Public Schools to offer a successful summer learning program with 444 readers reading 3,223 books.
- ☑ CFPL continued to participate on the steering committee for the Concord Festival of Authors and sponsored several festival programs.
- ☑ CFPL migrated to a new integrated online Museum Pass Reservation, Meeting Room Reservation and Event Calendar module designed by Assabet Interactive, a Concord (MA) based software design company.
- ☑ CFPL's Special Collections staff built a new digital platform using an open-source web-publishing product that allows for the creation of new digital content, transforming older online exhibits, and providing access to previously hidden collections.

Human Services

- ☑ CFPL's staff offered the virtual series, *Concord Stories from Special Collections*, which included seven episodes that highlight the rich holdings of Special Collections through stories about Concord's people and places.
- ☑ CFPL collaborated with the Concord Historical Commission on an initiative called "Chronicling Concord during COVID-19" included a dozen oral histories with Emerson Hospital staff.

Senior Services (Council on Aging)

- ☑ Despite an ongoing pandemic, an estimated 2,701 Concord seniors were served by the COA.
- ☑ 1,272 seniors received support from the social services clinical team.
- ☑ 241 Concord seniors used the COA services for the first time.
- ☑ COA hosted COVID-19 vaccination clinics in the winter of 2021 and booster clinics in the Fall of 2021, including offering home visits before state program was in place.
- ☑ 139 seniors received a Flu vaccine at the COA.
- ☑ 174 seniors participated in drive thru meal distribution.
- ☑ Assisted 21 seniors with a Fuel Assistance application.
- ☑ COA continued to offer programming in person, on zoom and also offered a hybrid for many events by purchasing a video conferencing system.
- ☑ Initiated a patient navigator program and trained volunteers.
- ☑ Continued to operate a volunteer driver program for needs outside van capabilities.
- ☑ Continued to produce a 12-page monthly newsletter and a mid-month publication "High Spirits."
- ☑ Offered dozens of drive-thru "giveaways" during the time that the building was still closed.
- ☑ Collaborated with Open Table to offer "Healthy Helpings," a monthly food distribution to seniors who have been advised to eat a healthy diet.
- ☑ Initiated a support group for those managing chronic illnesses and continued a support group for caregivers.
- ☑ Offered UCLA memory training course twice.
- ☑ Offered "Buried in Treasure" support group for excessive clutter.
- ☑ Worked with the Facilities Department to plan for an upgrade to the audio systems to assist those with a hearing impairment.
- ☑ Installed an electronic messaging board inside the Harvey Wheeler Community Center.
- ☑ All staff completed the LGBT training required by the Massachusetts Executive Office of Elder Affairs.

Human Services

Performance

Library

In addition to other departments, the Citizen Survey also possess a question to Concord residents seeking their opinion on the Concord Free Public Library (CFPL). In the 2020 Survey, residents were asked, "How would you rate the overall quality of services provided by Concord Public Libraries?" In all surveys, there is a strong opinion that the quality of services being offered is "Excellent" or "Good". One of the reasons for the positive view from

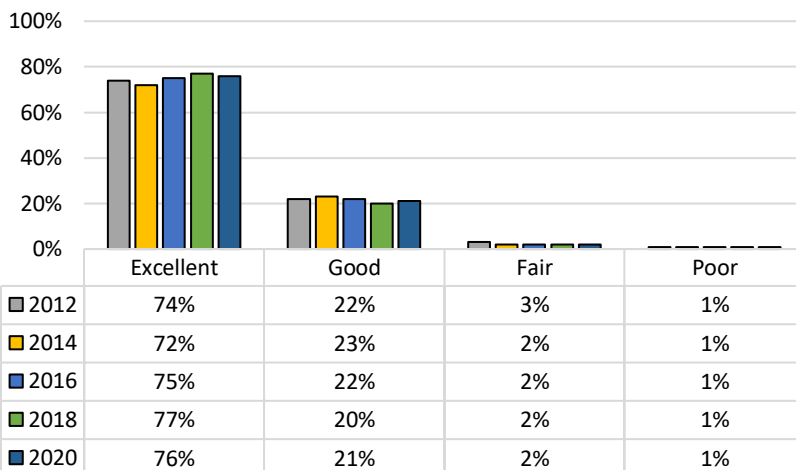
residents is accessibility of materials and the variety of program offerings. CFPL also increased weekend hours to coincide with the school year in response to patron requests.

As determined by the biennial Citizen Survey completed in 2020, more than three-quarters of respondents rate the services provided by the Concord Free Public Library as "Excellent" and less than 3% see them as "Fair" or "Poor."

Due to the construction project at the Main Library (with some collections being inaccessible) and the ongoing impact from the COVID-19, pandemic CFPL experienced changes in circulation as follows:

- 20% decrease in direct print circulation
- 31% increase in use of downloadable and streaming content

Rating of Services provided by the Library



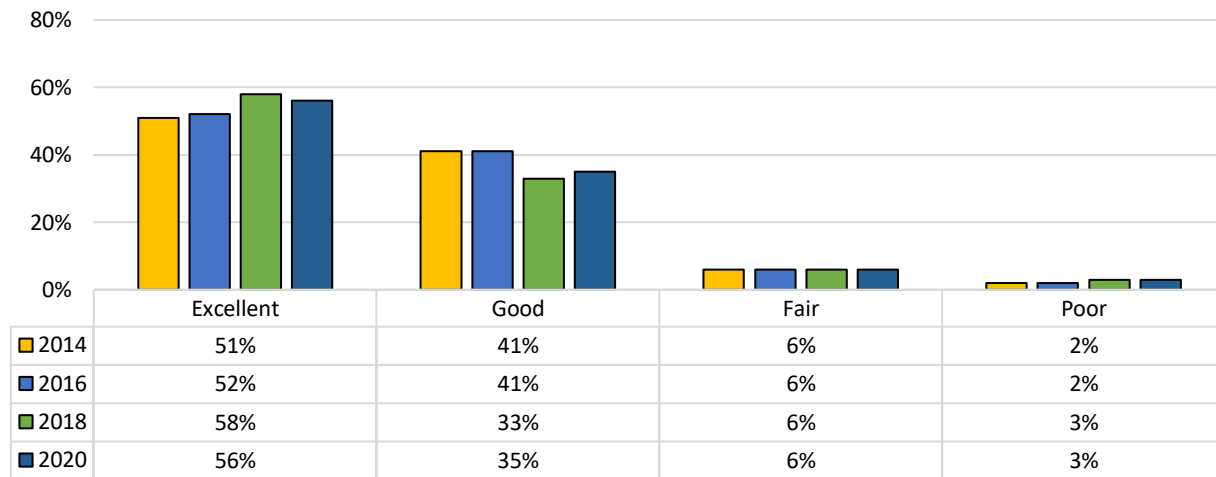
CFPL Performance Measures					
	2017	2018	2019	2020	2021
Direct Circulation	385,436	385,038	396,959	335,958	269,408
Ebooks-Circulation	19,027	40,989	56,326	72,363	95,011
<u>Programs Held</u>					
Adult	180	205	184	137	163
Young Adult	39	61	130	77	46
Children	<u>233</u>	<u>267</u>	<u>413</u>	<u>342</u>	<u>481</u>
Total	452	533	727	556	690
<u>Programs Attendance</u>					
Adult	5,863	7,045	6,724	3,520	4,380
Young Adult	1,206	1,122	2,868	871	396
Children	<u>4,383</u>	<u>6,031</u>	<u>9,253</u>	<u>5,763</u>	<u>4,983</u>
Total	11,452	14,198	18,845	10,154	9,759

Human Services

Senior Services (Council on Aging)

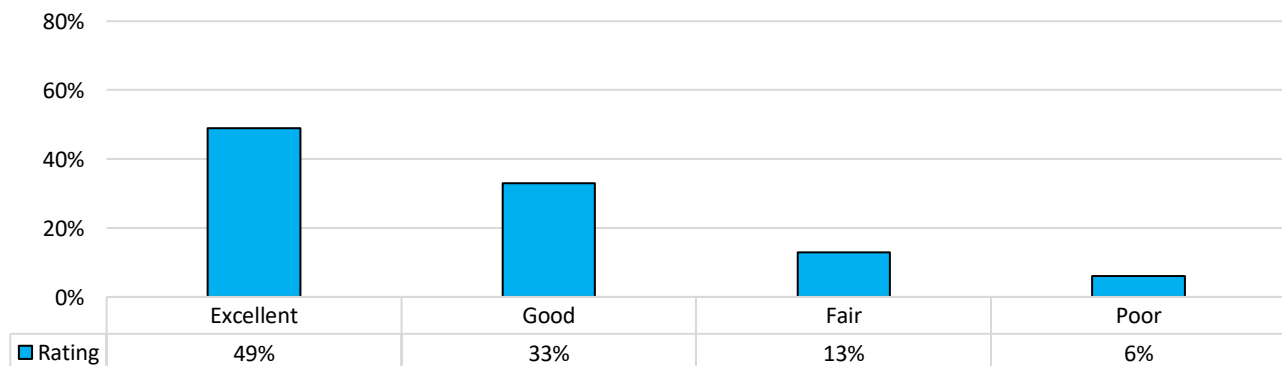
In the 2020 survey, the question was posed, “How would you rate the overall quality of services provided by the Senior Service Division / Council on Aging, which includes social / recreational programming, nursing services, transportation services and clinical social work?” More than 90% of residents responded that services provided by Senior Services were “Excellent” or “Good” since 2014.

Rating of Services provided by Senior Services



In the same 2020 survey, data was also collected to gauge the community’s rating of services provided by Senior Services during the beginning of the pandemic. The survey noted that more than 80% of residents thought that the services provided by the division was either “Excellent” or “Good.”

Rating of Services provided by Senior Services during Pandemic



Human Services

FY23 Goals

Library

- ☐ Resume full services and hours following the pandemic and completion of expansion related construction at the main facility.
- ☐ Plan for special programs and events to celebrate the Library's 150th anniversary.
- ☐ Continue to develop and refine new programs and service models for the larger main library facility.
- ☐ Work with the Library Committee to update the Library's Long-Range Plan.
- ☐ Identify and eliminate barriers to library use including rethinking current fine collections.
- ☐ Evaluate available public computer access and printing (including Wi-Fi printing) management programs for potential upgrade/migration.

Senior Services (Council on Aging)

- ☐ Promote the new patient navigator program in the community.
- ☐ Solicit volunteers to be trained to assist with the memory training workshops.
- ☐ Continue to monitor CDC guidance related to vaccines and assist with onsite clinics as needed.
- ☐ Transition back to more in person programs and trips if COVID-19 numbers dissipate.
- ☐ Initiate additional time limited support groups for anxiety, grief, and depression as needed.

Human Services

Long-Term Plans

Library

- ⇒ Collaborate with the Library Corporation and the Friends of the Concord Free Public Library on programmatic initiatives such as the speaker series for the Goodwin Forum, Concord Festival of Authors, and Diversity, Equity, and Inclusion.
- ⇒ Implement recommendations outlined in the Library Corporation's Sustainability Plan.
- ⇒ Identify ways to bring Special Collections to a broader audience within the community such as working with Concord Public Schools to explore ways to integrate local primary source material into the school curriculum.
- ⇒ Work with the 150th Anniversary Committee to plan special activities and programs in celebration of the Concord Free Public Library's sesquicentennial anniversary in 2023.

Human Services

Personnel Summary

Human Services	FY22 FTE	F22 Budgeted	FY23 FTE	FY23 Recommended	Δ FTE	Δ \$
No. Division						
5a Library	29.28	\$ 1,867,194	31.38	\$ 2,014,512	2.10	\$ 147,318
5b1 Senior Services Administration	10.76	661,088	10.76	680,810	0.00	19,722
5b2 Harvey Wheeler Community Center	1.00	56,157	1.00	56,285	0.00	128
5c1 Recreation Services Administration	1.00	114,569	1.00	114,569	0.00	-
5c2 Hunt Recreation Center	1.00	60,365	1.00	60,365	0.00	-
5d Human Services Administration	1.00	71,890	1.00	71,896	0.00	6
5e Veterans Services	0.49	35,322	0.49	35,322	0.00	-
5f Ceremonies & Celebrations	0.00	-	0.00	-	0.00	-
Human Services Total	44.52	\$ 2,866,585	46.62	\$ 3,033,759	2.10	\$ 167,174

Human Services – Library

FY23 Budget Highlights

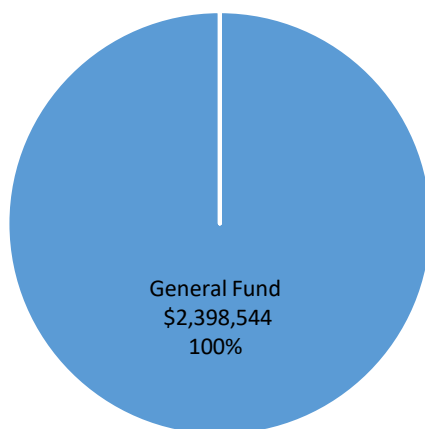
The FY23 Library total operating appropriation is proposed to increase by 2.8% or \$64,881 compared to FY22. The proposed budget includes funding to support the refunding and creation of a Teen Staff Librarian position totaling \$68,028 and increases in utility and cleaning costs. The proposed budget also includes funding for full year costs of expansion related personnel and non-personnel funding totaling \$58,682. The General Fund is proposed to support 100.0% or \$2,398,544 of planned expenditures.

Division Financial Overview

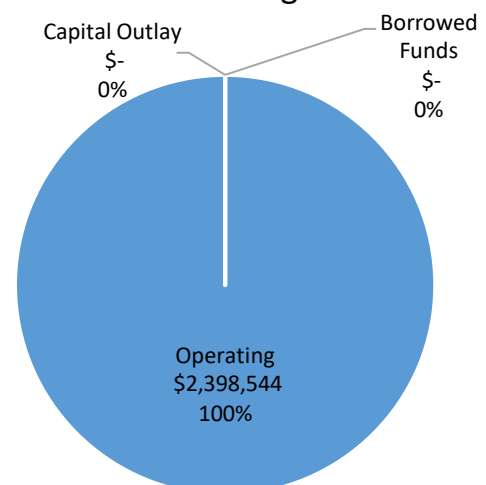
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Library					
<u>Operating</u>					
Personnel Services	\$ 1,600,881	\$ 1,445,621	\$ 1,754,918	\$ 1,821,470	\$ 1,821,470
Purchased Services	130,717	234,029	159,083	161,375	161,375
Supplies	108,098	153,510	140,300	140,300	140,300
Other Charges	1,838	295	2,473	2,473	2,473
Assumption of Library Corp.	119,213	135,853	133,123	138,506	138,506
Library Expansion	-	-	169,766	262,504	228,448
Less: Direct Pay	-	-	(26,000)	(94,028)	(94,028)
Subtotal	\$ 1,960,747	\$ 1,969,308	\$ 2,333,663	\$ 2,432,600	\$ 2,398,544
Total Operating Expense	\$ 1,960,747	\$ 1,969,308	\$ 2,333,663	\$ 2,432,600	\$ 2,398,544
<u>Capital</u>					
Capital Outlay	\$ -	\$ 23,127	\$ -	\$ 15,000	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ 23,127	\$ -	\$ 15,000	\$ -
Total Division Expense	\$ 1,960,747	\$ 1,992,434	\$ 2,333,663	\$ 2,447,600	\$ 2,398,544

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Human Services – Senior Services Administration

FY23 Budget Highlights

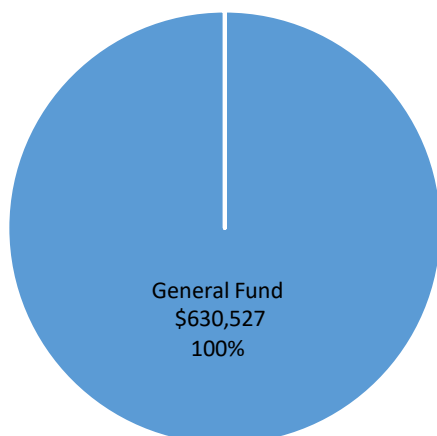
The FY23 Senior Services Administration total operating appropriation is proposed to increase by 3.4% or \$20,529 compared to FY22. Personnel services are proposed to increase \$19,722 to bring salary and wage rates closer to market value. The budget also proposes small increases in purchased services, supplies, and other charges totaling \$1,085. The General Fund is proposed to support 100.0% or \$630,527 of planned expenditures with \$96,013 in grant and donation funding to support direct pay expenses.

Division Financial Overview

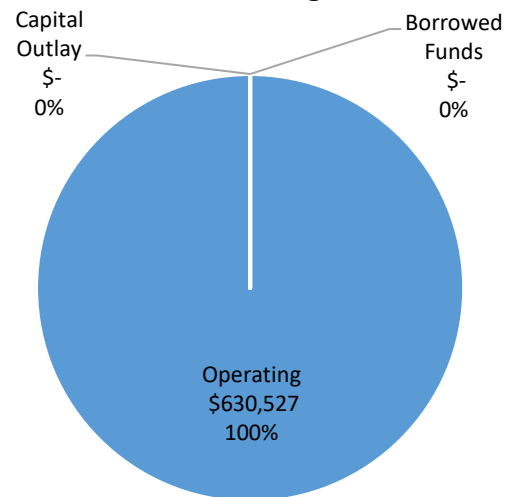
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Senior Services Administration					
<u>Operating</u>					
Personnel Services	\$ 433,216	\$ 471,216	\$ 661,088	\$ 680,810	\$ 680,810
Purchased Services	11,181	16,522	20,500	20,800	20,800
Supplies	11,695	9,303	19,175	19,900	19,900
Other Charges	2,526	1,065	4,970	5,030	5,030
<i>Less: Direct Pay (Grants & Donations)</i>	-	-	(95,735)	(96,013)	(96,013)
Subtotal	\$ 458,618	\$ 498,106	\$ 609,998	\$ 630,527	\$ 630,527
Total Operating Expense	\$ 458,618	\$ 498,106	\$ 609,998	\$ 630,527	\$ 630,527
<u>Capital</u>					
Capital Outlay	\$ 67,500	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 67,500	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 526,118	\$ 498,106	\$ 609,998	\$ 630,527	\$ 630,527

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Human Services – Harvey Wheeler Community Center

FY23 Budget Highlights

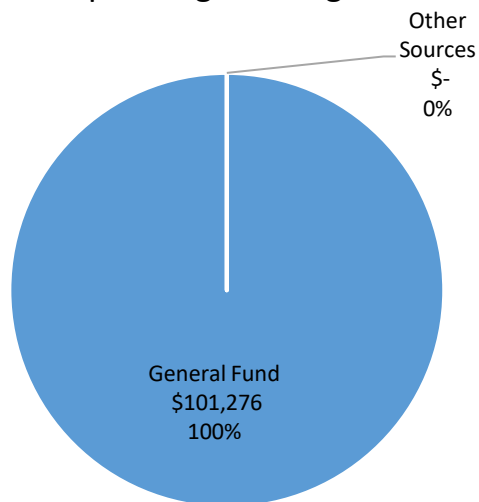
The FY23 Harvey Wheeler Community Center total operating appropriation is proposed to increase by 1.4% or \$1,353 compared to FY22. The building houses the Senior Services Administration as well as Concord Recreation's Carousel pre-school and after-school programs. The proposed budget includes minor increases in utility expenses. The General Fund is proposed to support 100.0% or \$101,276 of planned expenditures.

Division Financial Overview

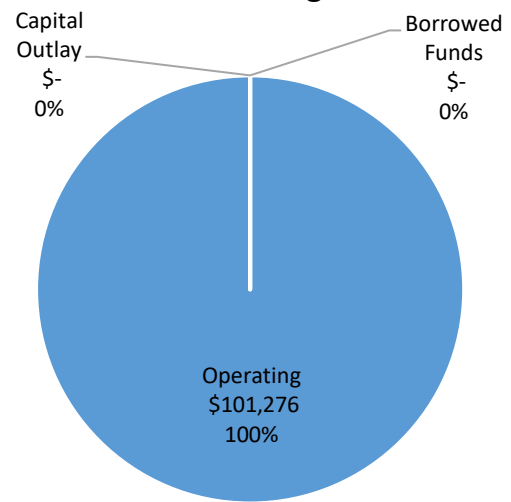
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Harvey Wheeler Community Center					
<u>Operating</u>					
Personnel Services	\$ 49,829	\$ 51,205	\$ 56,157	\$ 56,285	\$ 56,285
Purchased Services	35,660	25,472	40,516	41,741	41,741
Supplies	1,553	1,008	3,250	3,250	3,250
Other Charges	-	-	-	-	-
Subtotal	\$ 87,042	\$ 77,685	\$ 99,923	\$ 101,276	\$ 101,276
Total Operating Expense	\$ 87,042	\$ 77,685	\$ 99,923	\$ 101,276	\$ 101,276
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 87,042	\$ 77,685	\$ 99,923	\$ 101,276	\$ 101,276

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Human Services – Recreation Administration

FY23 Budget Highlights

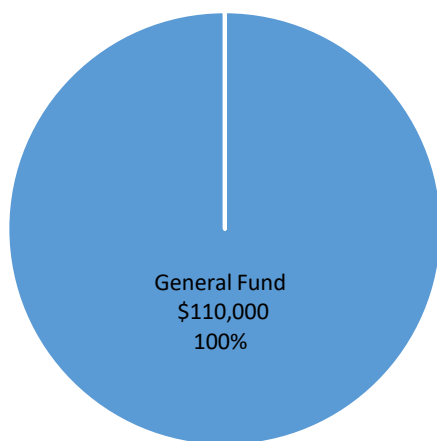
The FY23 Recreation Administration total operating appropriation is proposed to be level funded compared to FY22. This budget contains the salary for the Director of Recreation. The General Fund is proposed to support 100.0% or \$114,569 of planned expenditures.

Division Financial Overview

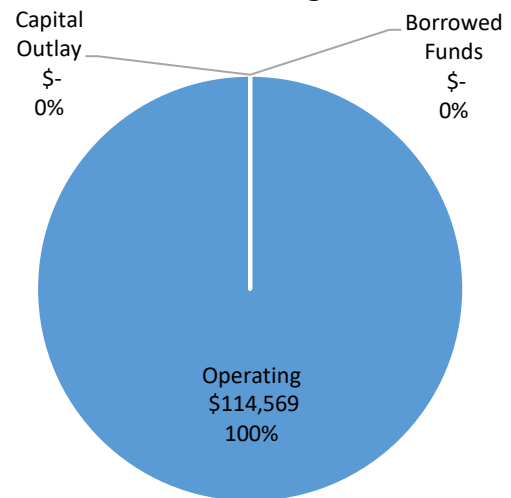
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Recreation Services Administration					
<u>Operating</u>					
Personnel Services	\$ 120,512	\$ 117,216	\$ 114,569	\$ 114,569	\$ 114,569
Purchased Services	-	1,134	-	-	-
Supplies	-	-	-	-	-
Other Charges	9,461	-	-	-	-
Subtotal	\$ 129,973	\$ 118,350	\$ 114,569	\$ 114,569	\$ 114,569
Total Operating Expense	\$ 129,973	\$ 118,350	\$ 114,569	\$ 114,569	\$ 114,569
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 129,973	\$ 118,350	\$ 114,569	\$ 114,569	\$ 114,569

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Human Services – Hunt Recreation Center

FY23 Budget Highlights

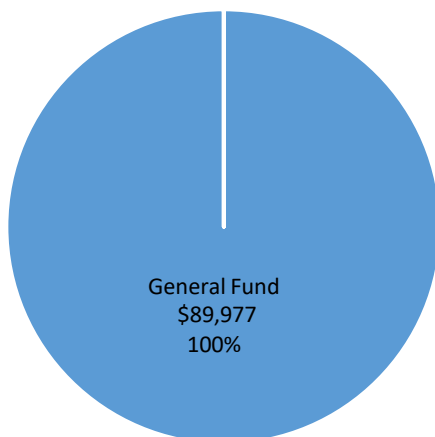
The FY23 Hunt Recreation Center total operating appropriation is proposed to decrease by 8.0% or \$8,107 compared to FY22. The proposed decrease is primarily the result of purchased services being transferred to Facilities Administration. The General Fund is proposed to support 100.0% or \$89,977 of planned expenditures.

Division Financial Overview

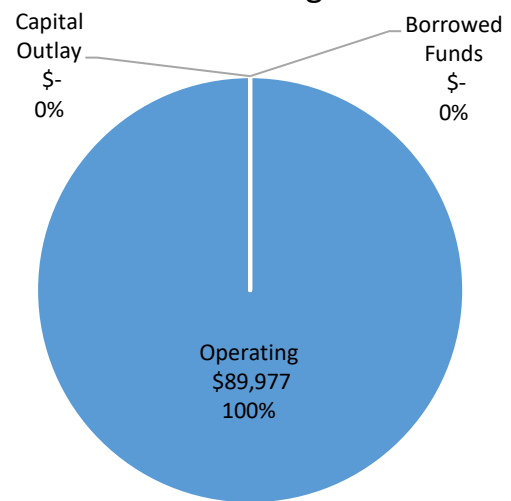
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Hunt Recreation Center					
<u>Operating</u>					
Personnel Services	\$ 58,886	\$ 58,404	\$ 60,365	\$ 60,365	\$ 60,365
Purchased Services	31,657	40,490	36,745	33,510	32,760
Supplies	1,330	1,467	-	-	-
Other Charges	-	-	-	-	-
55 Church Street	-	-	-	-	-
Rideout Fieldhouse	5,429	5,167	3,872	-	-
105 Everett	-	-	500	250	250
Subtotal	\$ 97,301	\$ 105,529	\$ 101,482	\$ 94,125	\$ 93,375
Total Operating Expense	\$ 97,301	\$ 105,529	\$ 101,482	\$ 94,125	\$ 93,375
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 97,301	\$ 105,529	\$ 101,482	\$ 94,125	\$ 93,375

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Human Services – Human Services Administration

FY23 Budget Highlights

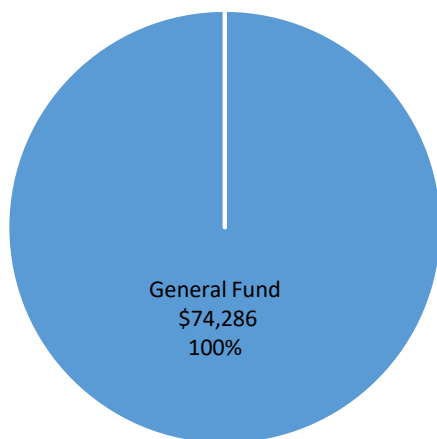
The FY23 Human Services total operating appropriation is proposed to decrease by 0.6% or \$414 compared to FY22. The proposed budget includes the Community Services Coordinator position as well as proposed minor savings in non-personnel expenditures. The General Fund is proposed to support 100.0% or \$74,286 of planned expenditures.

Division Financial Overview

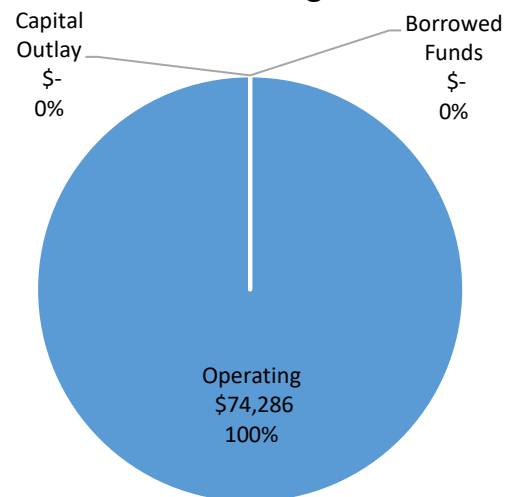
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Human Services Administration					
<u>Operating</u>					
Personnel Services	\$ 56,460	\$ 70,808	\$ 71,890	\$ 71,896	\$ 71,896
Purchased Services	238	81	1,835	2,250	1,215
Supplies	134	433	250	250	250
Other Charges	808	236	725	925	925
Subtotal	\$ 57,639	\$ 71,558	\$ 74,700	\$ 75,321	\$ 74,286
Total Operating Expense	\$ 57,639	\$ 71,558	\$ 74,700	\$ 75,321	\$ 74,286
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 57,639	\$ 71,558	\$ 74,700	\$ 75,321	\$ 74,286

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Human Services – Veterans Services

FY23 Budget Highlights

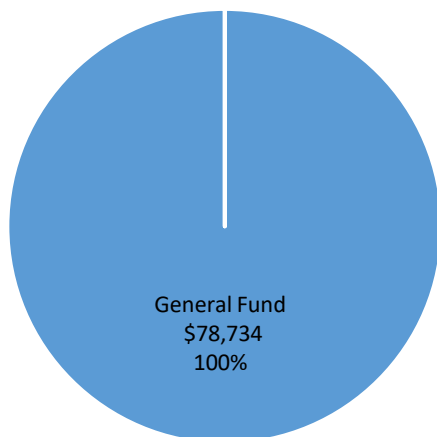
The FY23 Veterans Services total operating appropriation is proposed to increase by 1.0% or \$760 compared to FY22. The proposed increase is primarily the result of a change in state mandated benefit payments to qualifying residents. The FY23 budget proposes to fund benefits at \$41,847, an increase of \$2,005 in comparison to FY22. The General Fund is proposed to support 100.0% or \$78,734 of planned expenditures.

Division Financial Overview

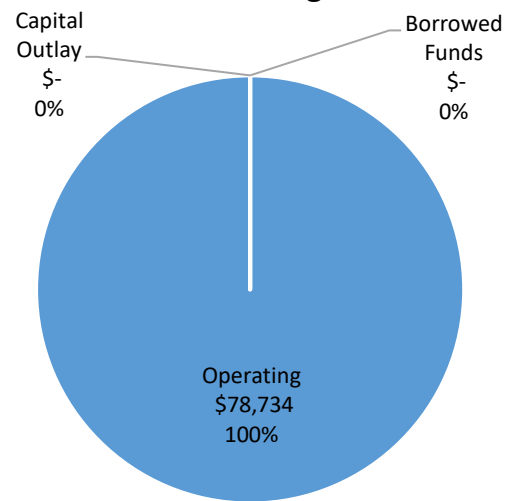
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Veterans Services					
<u>Operating</u>					
Personnel Services	\$ 29,904	\$ 30,848	\$ 35,322	\$ 35,322	\$ 35,322
Purchased Services	2,042	503	2,285	1,035	1,035
Supplies	200	182	250	306	306
Other Charges	149	75	275	400	225
Veterans' Benefits	45,392	40,306	39,842	41,847	41,847
Subtotal	\$ 77,687	\$ 71,914	\$ 77,974	\$ 78,909	\$ 78,734
Total Operating Expense	\$ 77,687	\$ 71,914	\$ 77,974	\$ 78,909	\$ 78,734
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 77,687	\$ 71,914	\$ 77,974	\$ 78,909	\$ 78,734

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Human Services – Ceremonies & Celebrations

FY23 Budget Highlights

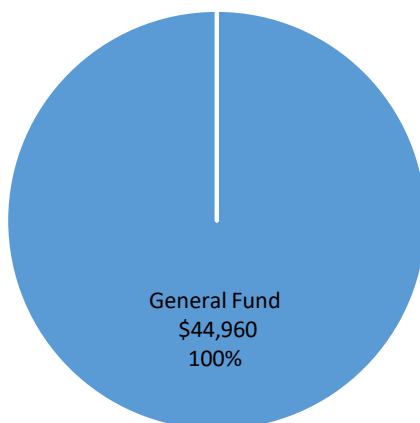
The FY23 Ceremonies and Celebrations total operating appropriation is proposed to increase by 13.5% or \$5,332 compared to FY22 to account for increased police detail related overtime expenses. The budget includes funding for event related expenses such as band and musician fees, participant refreshments, horse and carriage rentals, etc. as well as funding for Concord's 250th celebration. The General Fund is proposed to support 100.0% or \$44,960 of planned expenditures.

Division Financial Overview

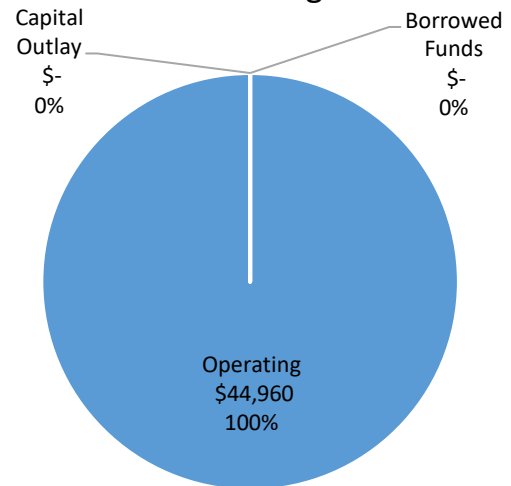
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Ceremonies & Celebrations					
<u>Operating</u>					
General Services	\$ -	\$ 650	\$ 3,000	\$ 3,600	\$ 3,600
Public Ceremonies	2,740	220	23,928	29,050	28,410
Memorial Day Flags	1,073	-	1,500	1,500	1,500
Street Flags	-	593	1,200	1,200	1,200
U.N. Day Committee	-	-	-	250	250
Special Events	-	-	10,000	10,000	10,000
Subtotal	\$ 3,813	\$ 1,463	\$ 39,628	\$ 45,600	\$ 44,960
Total Operating Expense	\$ 3,813	\$ 1,463	\$ 39,628	\$ 45,600	\$ 44,960
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 3,813	\$ 1,463	\$ 39,628	\$ 45,600	\$ 44,960

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources

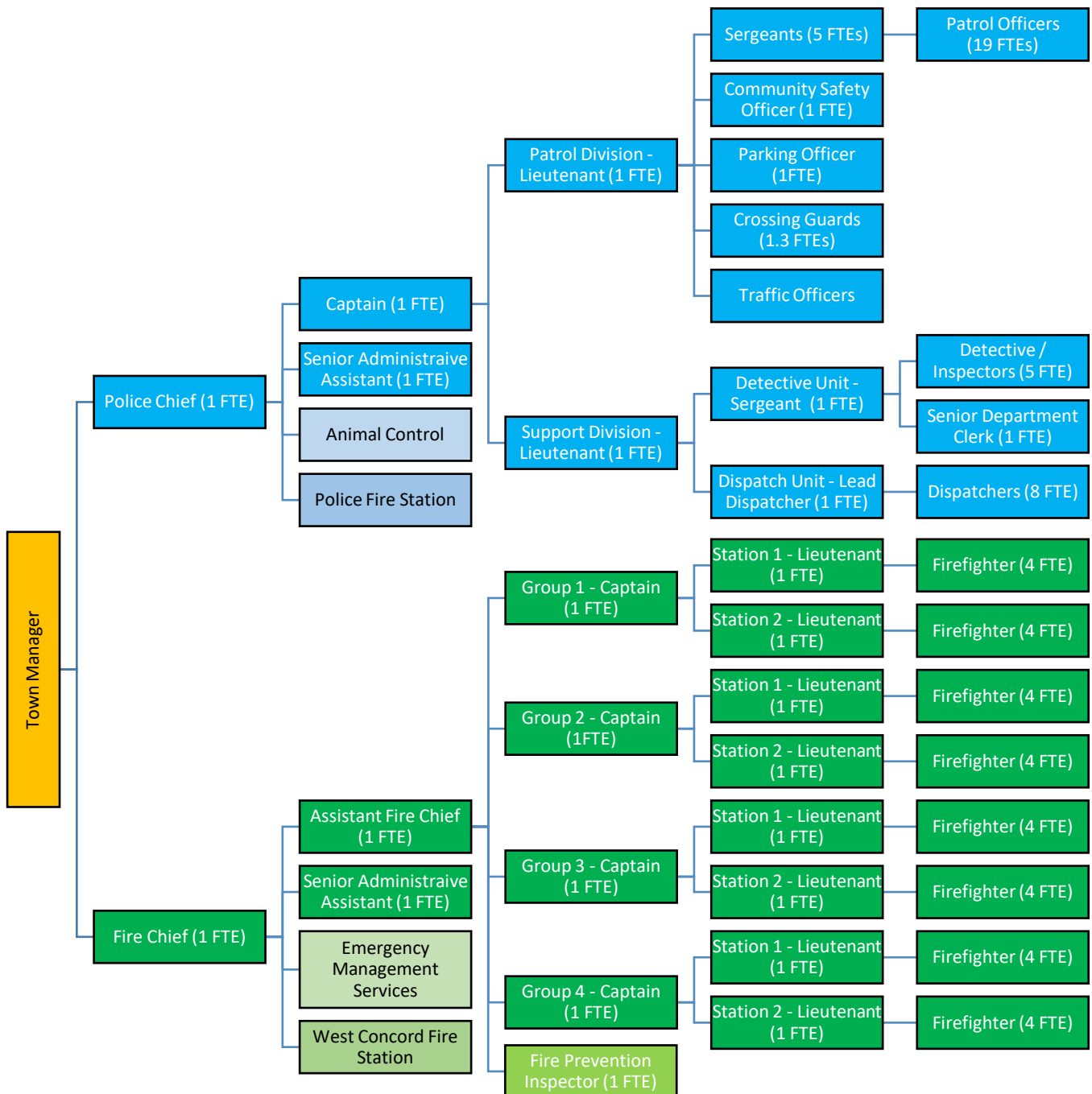


Public Safety

Mission Statement

The Public Safety Section is responsible for ensuring rapid and effective police, fire, and emergency services to the public while ensuring adherence to standards based on principles of trust, integrity, honesty, loyalty, and respect for all.

Organizational Chart



Public Safety

Responsibilities

Police Department: The primary mission of the Concord Police Department is to deliver exceptional service through community policing. Our fundamental duties are to safeguard lives and property while upholding the constitutional rights of all; guided by integrity, morality, and treating all people with dignity and respect at all times. The Department offers a wide range of services to ensure that residents and visitors are safe and secure by working in partnership with community stakeholders to identify and solve problems. Services include emergency response, preventative patrols, investigations, motor vehicle and parking control/enforcement, school crossing safety, and animal control officer services. For outreach into the community, the Department also utilizes a social worker through a grant to assist with mental health and substance abuse issues, provides crime prevention programs, youth and senior services, Drug Abuse Resistance Education (D.A.R.E), and collaborates with the Domestic Violence Services Network (DVSN) and Communities for Restorative Justice (C4RJ). In addition, the Police Department processes a variety of permits, licenses, and applications. Located at the Police Fire Station, the Public Safety Communications Center (Dispatch Center) is responsible for receiving all 911 calls and dispatching all of the Town's public safety calls for service and is often the contact for other Town services during non-business hours.

Animal Control: The Animal Control Division funds the contracting of services with a private vendor to provide 24-hour animal control services. This includes enforcing State statutes and Town bylaws, assisting with any legal proceedings associated with animal control duties, responding to complaints, transport and shelter detained dogs, educating the community on all animal matters, and maintaining records of each animal in the Animal Control Officer's custody.

Police Fire Station: The Police Fire Station is located at 209 (Fire Department) / 219 (Police Department) Walden Street and used by approximately 80 police and fire employees on a rotating basis twenty-four hours a day, seven days-a-week. On the Police side, the Dispatch Center is on the first floor along with the booking area, lockup, sally port, and report writing areas. The second-floor houses administrative offices, locker rooms, property room and records. A multi-purpose room on the third floor is used as the Town's Emergency Operations Center, Public Safety training and by Town boards and community organizations. The Fireside garage houses a ladder truck, pumper engines, and ambulances. The second floor has administrative offices and living quarters. Located on the third floor is a conference room and additional administrative support office.

Fire Department: The Fire Department provides fire prevention, fire suppression, rescue, medical, and other emergency services to the public and is committed to maintaining a high standard of readiness in all aspects of fire, rescue, and EMS emergency response; conducting public education programs on fire safety; and promoting superior public relations by delivering all services promptly, effectively, and courteously.

Emergency Management Services: The Emergency Management Division funds and implements the Town's Comprehensive Emergency Plan in the event of an emergency or natural disaster in coordination with the Local Emergency Planning Committee (LEPC) and Citizens Emergency Response Teams (CERT).

West Concord Fire Station: Situated at 1201 Main Street, the West Concord Fire Station is staffed around the clock by 1 Lieutenant and 4 firefighters to run a fire engine, brush truck, and ambulance.

Public Safety

Overview

The Town's Public Safety is under the direction of the Police Chief and Fire Chief who are responsible for the maintenance and preservation of the health and safety of residents and visitors and protecting their property. The Concord Police Department works to protect the lives and property by justly enforcing the law. The Concord Fire Department protects lives and property by providing rapid and effective fire, rescue, and emergency medical services to the community.

Appointed by the Town Manager, the Police Chief is in charge of the Police Department, Animal Control, and Police Fire Station. Also appointed by the Town Manager, the Fire Chief manages the Fire Department, Emergency Management Services, and West Concord Fire Station.

Accomplishments

Police Department

- ☑ Managed staffing throughout COVID-19 pandemic with no reduction of services.
- ☑ Implemented In-car/Body-worn camera program.
- ☑ Awarded Traffic Safety Grant from the Commonwealth of Massachusetts Executive Office of Public Safety and Security's Highway Safety Division.
- ☑ All Officers met or exceeded the standards for certification set by the Massachusetts Peace Officer Standards and Training Commission that was recently created by an act of the legislature and signed by the Governor.
- ☑ As the result of an assessment of the Department's policies and procedures by the Massachusetts Police Accreditation Commission, the Department was awarded state certification.
- ☑ All Officers have received Crisis Intervention Training to assist people who are experiencing a mental health crisis.
- ☑ Purchased and increased the number of hybrid vehicles in fleet.
- ☑ Began to introduce electric vehicles into the fleets.
- ☑ Increased officers less-lethal options by procuring additional equipment and providing training.

Animal Control

- ☑ Maintained responsive delivery of services via contracted services.

Police Fire Station

- ☑ HVAC and air purifier improvements.

Fire Department

- ☑ Implemented four new Lieutenant positions to provide additional supervisors and enhance safety.
- ☑ Replaced the departments entire cache of self-contained breathing apparatus (SCBA) with equipment that meets the most current standards.
- ☑ Always maintained minimum staffing throughout the pandemic.
- ☑ Worked closely with the Concord Health Division to provide immunization services to a variety of groups, both in a mass vaccination setting and home visits for elderly.
- ☑ Provided COVID-19 testing service for Town employees to aid in keeping the town's operations in service.
- ☑ Replaced two older fire pumpers with one new model, which was designed to fill the roles of the two older vehicles.

Public Safety

Emergency Management Services

- ☑ Updated the Town's *Comprehensive Emergency Management Plan (CEMP)*.
- ☑ Continue to administer FEMA public assistance grants and reimbursement processes for the Town in relation the Presidential Pandemic Disaster Declaration.
- ☑ Worked closely with other Town departments to facilitate the use and tracking of Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funds.

West Concord Fire Station

- ☑ Completed the construction of a small addition with the tremendous work of the Facilities Department.

Public Safety

Performance

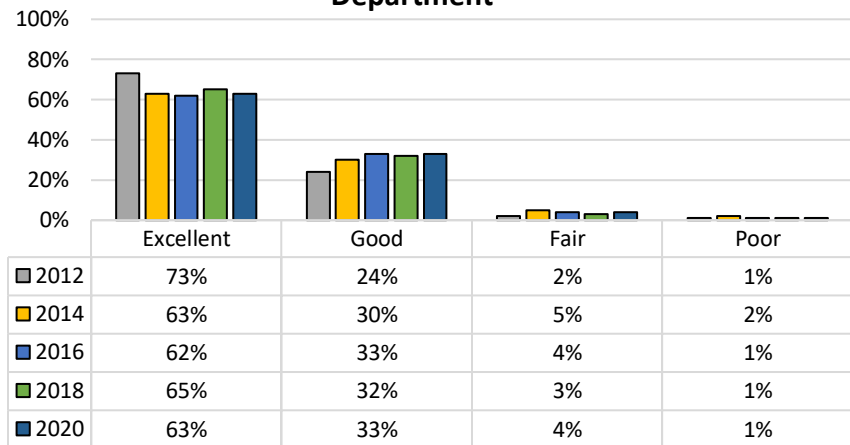
Police Department

The Town's biennial Citizen Survey posed the following question about the Police Department, "How would you rate the overall quality of services provided by the Concord Police Department, which provides Police services, as well as Community Policing programs, School Resource Officer initiatives, and 911 Dispatching?" As shown in the chart below, the majority of residents said that services

provided by the Police Department were either "Excellent" or "Good", and this trend has been stable over the past five surveys. The 2020 survey reported that 63% of respondents said services were "Excellent" and 33% said services were "Good".

In addition to survey data, the Concord Police Department also tracks and maintains records through incident reports. In CY2021, 35,722 items were logged. Below is a chart that breaks down a portion of those incidents.

Rating of Services provided by the Police Department



CY2021 Incidents Report

Type

Arrests (various)	101
Summons	256
Assaults	17
Suspicious Activity	507
Motor Vehicle Crashes	446
Motor Vehicle Stops	4,850
Motor Vehicle vs. Deer	29
Operating Under the Influence	46
Protective Custody	5
Traffic Citations	3,692
Criminal Traffic Summons	221
Larceny Investigations	234
Domestic Violence Investigations	62
Narcotics, Drug Investigations	5
Medical Assists	1,075
Animal Control	186
Vandalism Complaints	29
Alarms-Commercial/Residential	638
Breaking and Entering Investigations	17

Total Log Items 35,722

Public Safety

Animal Control

As part of Concord's requirement per M.G.L. to employ an Animal Control Officer, the Town utilizes a private vendor to deliver services via contract. Based on data collected by the private vendor, a total of 359 calls were made regarding animal issues during CY2021.

TOWN OF CONCORD
ANIMAL CONTROL ANNUAL SUMMARY REPORT
JANUARY 1, 2021 - DECEMBER 31, 2021

Type	2021
Total Calls	359
Complaint Calls	58
Lost Dog	36
Lost Cat	12
Other Cat Related	8
Wildlife	206
Misc. Calls	107
Pickups	1
Human/Animal-Animal Bite	9
Quarantine Orders Issued/Released	11
Submittals to State Lab	1
Kennels Inspected	2

Fire Department

The mission of the Fire Department is to make Concord a safer place for all to live, work, and visit. We will accomplish this through prevention efforts and by providing rapid and effective fire, rescue, and emergency medical services to the community.

The Concord Fire Department's vision is to meet or exceed the expectations of our community by setting a high standard of excellence, guided by the principles of trust, integrity, honesty, loyalty, and respect for all.

The Fire Department provides fire prevention, fire suppression, rescue, medical, and other emergency services to the public. The Fire Department is committed to maintaining a high standard of readiness in all aspects of fire, rescue, and EMS emergency response; conducting public education programs on fire safety; and promoting superior public relations by delivering all services promptly, effectively, and courteously.

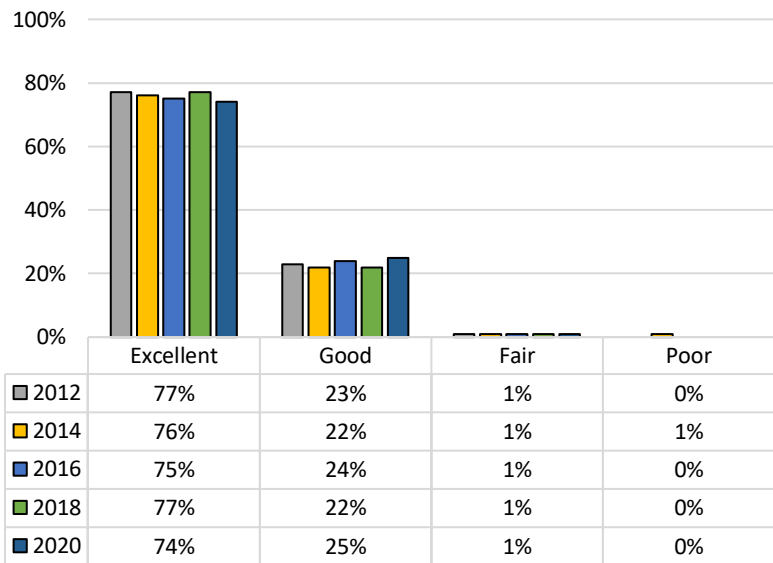
The Fire Department works with a number of partners to ensure that services are delivered. Through our association with Massachusetts Fire District 14, we have access to and participate on teams that include technical rescue; dive rescue; fire investigation; emergency communications support and preplanned mutual aid support. We collaborate with the Massachusetts Department of Fire Services for support at incidents that include hazardous materials, extended operations, fire investigations and many other support services.

Public Safety

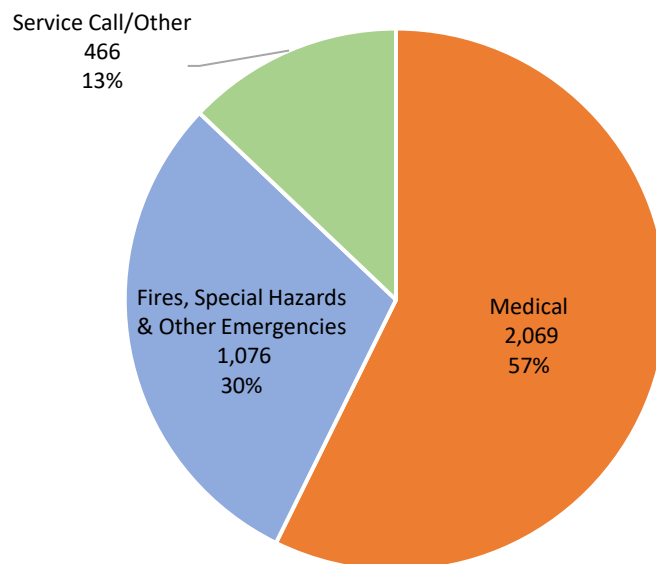
The Town's biennial survey asked residents to rate the services provided by the Fire Department. The following question was asked, "How would you rate the overall quality of services provided by the Concord Fire Department, which provides Fire as well as Emergency Ambulance Service?" Almost three-quarters of the respondents think the services are "Excellent" and the majority of the remaining respondents believe they are "Good".

Concord also tracks data relate to emergency responses. In CY2021, the Fire Department had 3,611 calls. The majority of calls, 57%, were related to "Medical" calls. This was followed by 30% related to "Fires, Special Hazards, and Other Emergencies", followed by "Service and Other Calls" at 13%.

Rating of Services provided by the Fire Department



CFD Emergency Response Calls CY2021

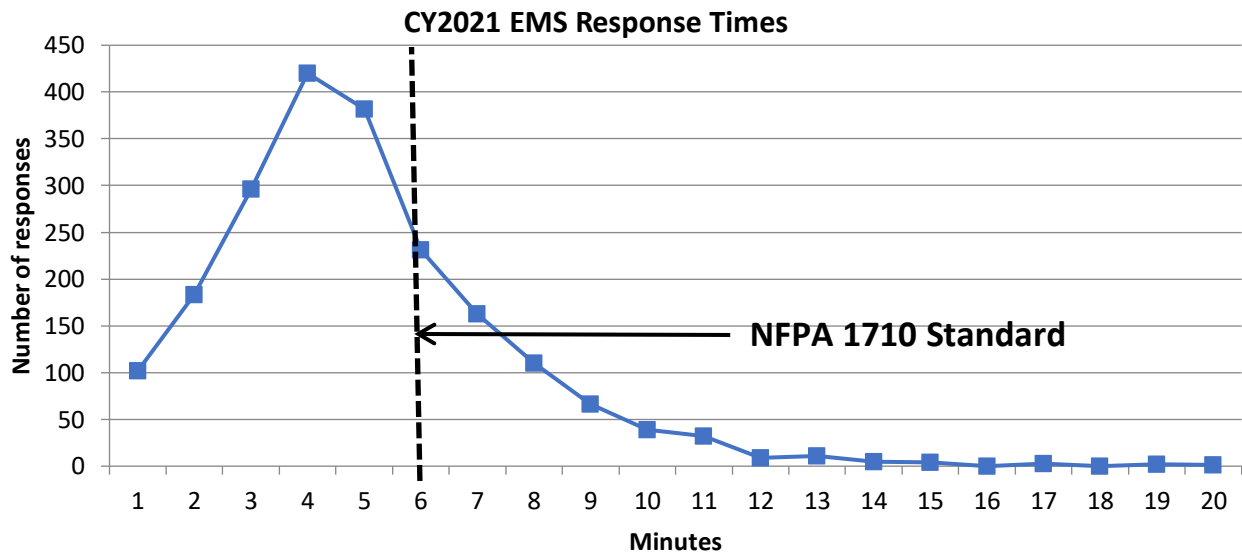
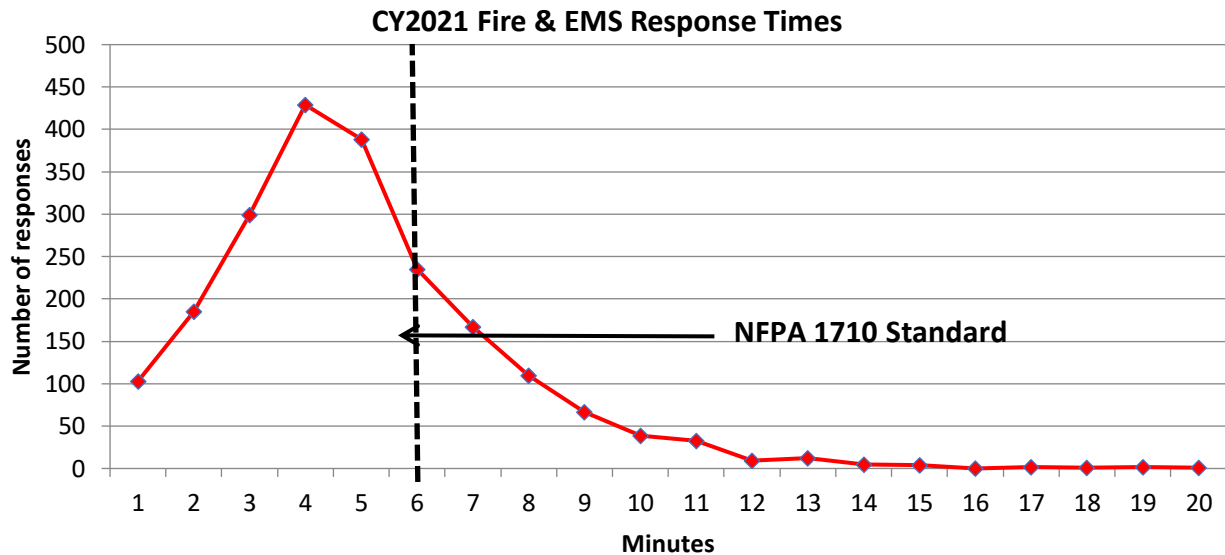


In order to measure the Concord Fire Department's responsiveness to fire and medical emergencies, the Department tracks internal data throughout the fiscal and calendar years.

Each year, the Department aims to have the first fire or medical responders at the emergency scene within 6 minutes 90% of the time. Benchmarks from the National Fire Protection Association (NFPA) indicate that responsive departments must meet or exceed this goal.

Public Safety

Concord's median fire and emergency medical services response time is 5 minutes. The charts below break down all of the emergency responses from CY2021.



Emergency Management Services

The mission of Emergency Management Services is to operate and maintain the emergency management system at the highest level of preparedness; to continue training staff and volunteers; and to continue developing the role of the Citizens Emergency Response Team (CERT), in order to maintain amateur radio, community emergency shelter, and Medical Reserve Corp. capabilities.

West Concord Fire Station

The West Concord Fire Station is staffed twenty-four hours a day by a team that includes one lieutenant and four firefighters. They staff an engine company and an ambulance. The primary response area for this station is most properties on the west side of Route 2.

Public Safety

FY23 Goals

Police Department

- ☐ To renew community policing initiatives after COVID-19 restrictions are lifted.
- ☐ Fully implement the In-car/Body-worn camera systems.
- ☐ Develop a plan and timeline with the Town Manager to implement recommendations from the facilities study to replace the current Public Safety building.
- ☐ Attain accreditation from the Massachusetts Police Accreditation Commission and the Commission on Accreditation for Law Enforcement Agencies.
- ☐ Reduce fraud related crimes while identifying and assisting with successful prosecutions.
- ☐ Increase traffic enforcement throughout Concord while working with the Traffic Advisory Committee.

Fire Department

- ☐ Maintain readiness through high quality training.
- ☐ Continue to expand our fire prevention inspection program.
- ☐ Improve awareness of CPR and other life-saving techniques through public education.
- ☐ Complete the implementation of the Fire Department component of the town wide license and permitting software ware system project.
- ☐ Have all members trained in Rescue Task Force techniques for active threat incidents.

Emergency Management

- ☐ Continue to develop Emergency Operations Center model.
- ☐ Improve EOC technology.
- ☐ Conduct EOC trainings.
- ☐ Work with the Sustainability Director to update the Town's hazard mitigation plan.

Public Safety

Long-Term Plans

Police Department

- ⇒ Replace the current Police Fire Station with a contemporary facility to meet the needs of the Department and community.

Fire Department

- ⇒ Replace the current Fire Police Station with a facility that meets the needs of the community, the employees, and is appropriately designed with recruitment, retention and DEIB in mind.

Public Safety

Personnel Summary

Public Safety		FY22	FY22	FY23	FY23	Δ	
		FTE	Budgeted	FTE	Recommended	FTE	\$
No. Division							
6a	Police	48.30	\$ 4,893,849	48.30	\$ 4,726,986	0.00	\$(166,864)
6b	Animal Control	0.00	-	0.00	-	0.00	-
6c	Public Safety Building	0.00	-	0.00	-	0.00	-
6d	Fire	48.53	5,480,576	49.04	5,508,981	0.51	28,404
6e	Emergency Management	0.00	-	0.00	-	0.00	-
6f	West Concord Fire Station	0.00	-	0.00	-	0.00	-
Public Safety Total		96.83	\$ 10,374,426	97.34	\$ 10,235,966	0.51	\$(138,459)

Public Safety – Police Department

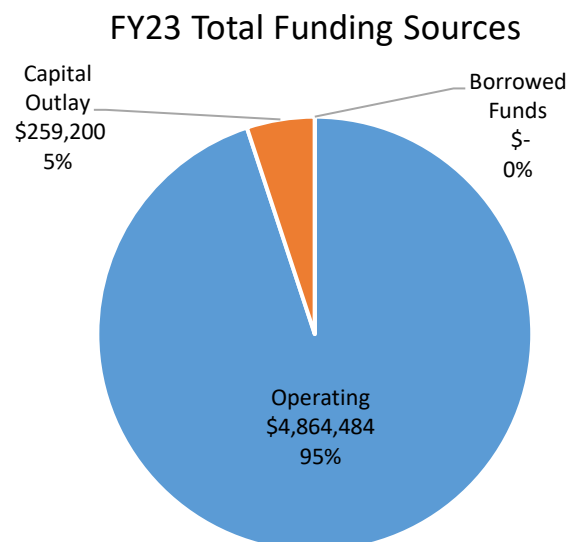
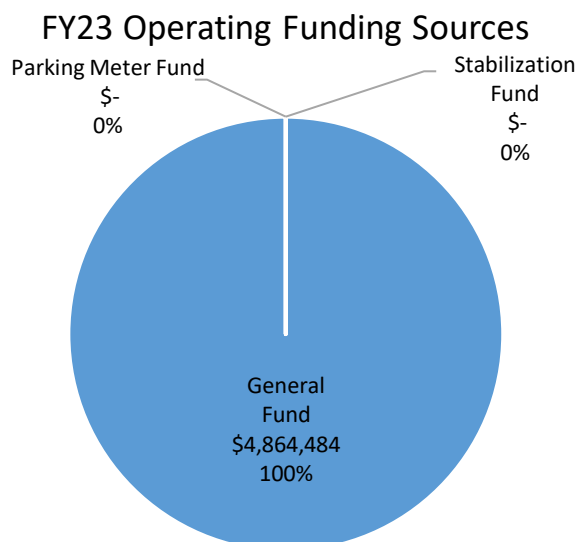
FY23 Budget Highlights

The FY23 Police Department total operating appropriation is proposed to decrease by 11.2% or \$614,806 compared to FY22 primarily due to salary and wage savings due to retirements and the reduction in \$400,000 Parking Meter Fund support from the operating budget. The budget also includes a proposed \$259,200 in capital outlay funds to support the purchase and replacement of various Police vehicles and equipment. The General Fund is proposed to support 100.0% or \$4,864,484 of planned expenditures.

Division Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Police Department					
Operating					
Personnel Services	\$ 4,334,557	\$ 4,318,300	\$ 4,893,849	\$ 4,726,986	\$ 4,726,986
Purchased Services	120,159	213,997	103,650	154,380	148,880
Supplies	96,457	80,476	75,220	69,125	67,125
Other Charges	38,859	17,273	414,070	14,755	14,555
Less: Direct Pay	-	-	(7,500)	(93,062)	(93,062)
Subtotal	\$ 4,590,032	\$ 4,630,045	\$ 5,479,289	\$ 4,872,184	\$ 4,864,484
Total Operating Expense	\$ 4,590,032	\$ 4,630,045	\$ 5,479,289	\$ 4,872,184	\$ 4,864,484
Capital					
Capital Outlay	\$ 382,848	\$ 295,899	\$ 140,000	\$ 259,200	\$ 259,200
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 382,848	\$ 295,899	\$ 140,000	\$ 259,200	\$ 259,200
Total Division Expense	\$ 4,972,880	\$ 4,925,943	\$ 5,619,289	\$ 5,131,384	\$ 5,123,684

Division Funding Sources



Public Safety – Animal Control

FY23 Budget Highlights

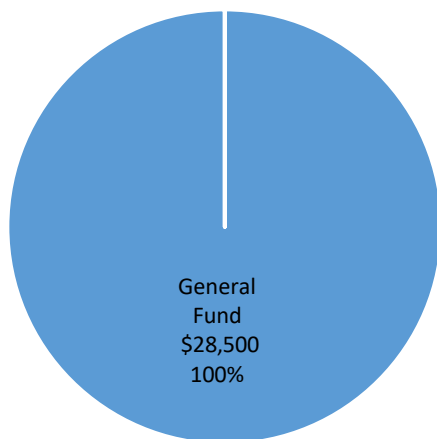
The FY23 Animal Control total operating appropriation is proposed to increase by 3.6% or \$1,000 compared to FY22. This budget includes funding for contracted animal control services and other miscellaneous supplies. The General Fund is proposed to support 100.0% or \$28,500 of planned expenditures.

Division Financial Overview

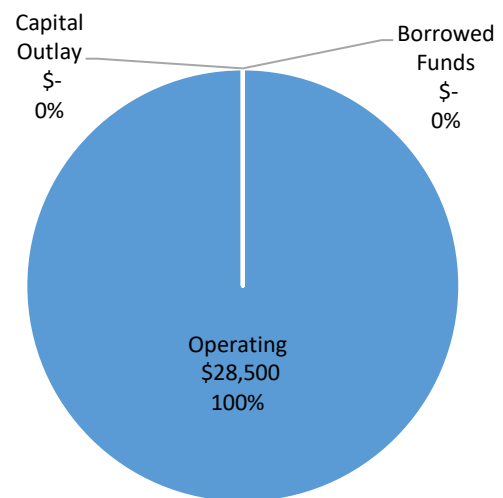
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Animal Control					
<u>Operating</u>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	25,854	26,242	26,740	27,600	27,600
Supplies	119	115	760	900	900
Other Charges	-	-	-	-	-
Subtotal	\$ 25,973	\$ 26,357	\$ 27,500	\$ 28,500	\$ 28,500
Total Operating Expense	\$ 25,973	\$ 26,357	\$ 27,500	\$ 28,500	\$ 28,500
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 25,973	\$ 26,357	\$ 27,500	\$ 28,500	\$ 28,500

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Public Safety – Police Fire Station

FY23 Budget Highlights

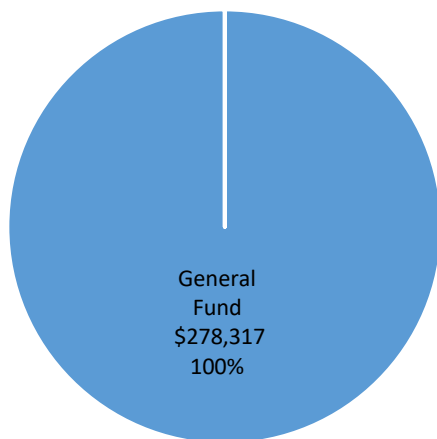
The FY23 Police Fire Station total operating appropriation is proposed to increase by 10.4% or \$26,260 compared to FY22. The budget includes additional funding to support increased utility and services costs. The General Fund is proposed to support 100.0% or \$278,317 of planned expenditures.

Division Financial Overview

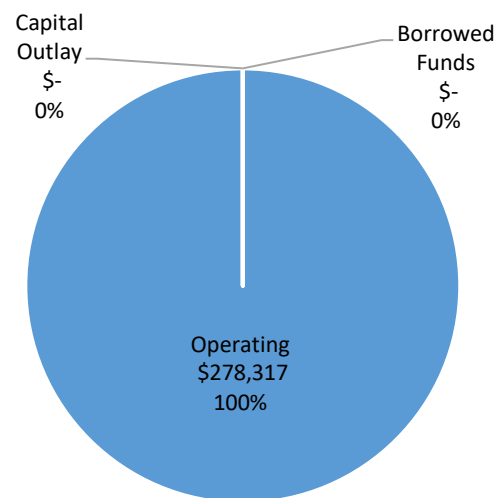
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Police Fire Station					
<u>Operating</u>					
Personnel Services	\$ 292	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Purchased Services	195,617	223,594	242,557	268,317	268,317
Supplies	5,613	8,757	4,500	5,000	5,000
Other Charges	29,672	3,159	-	-	-
Subtotal	\$ 231,194	\$ 235,510	\$ 252,057	\$ 278,317	\$ 278,317
Total Operating Expense	\$ 231,194	\$ 235,510	\$ 252,057	\$ 278,317	\$ 278,317
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 231,194	\$ 235,510	\$ 252,057	\$ 278,317	\$ 278,317

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Public Safety – Fire Department

FY23 Budget Highlights

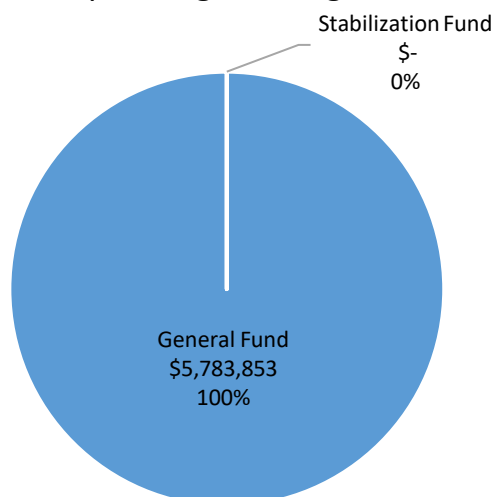
The FY23 Fire Department total operating appropriation is proposed to increase by 0.9% or \$49,061 compared to FY22. This proposed increase is primarily due new hire training to support department diversity, equity, and inclusion and increases in service and maintenance costs. \$135,000 in capital outlay is proposed for the replacement of a fire department vehicle and various pieces of equipment. The General Fund is proposed to support 100.0% or \$5,783,853 of planned expenditures.

Division Financial Overview

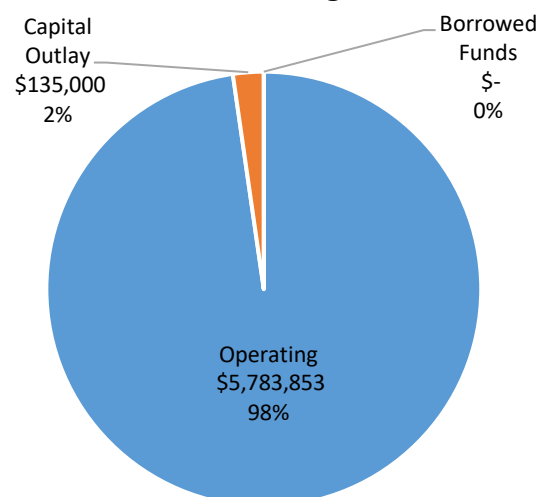
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Fire Department					
<u>Operating</u>					
Personnel Services	\$ 5,039,871	\$ 4,905,253	\$ 5,480,576	\$ 5,563,481	\$ 5,508,981
Purchased Services	70,313	86,505	112,561	121,161	121,161
Supplies	103,454	113,170	123,346	131,403	131,403
Other Charges	70,886	29,536	24,308	28,308	28,308
Less: Direct Pay	-	-	(6,000)	(6,000)	(6,000)
Subtotal	\$ 5,284,523	\$ 5,134,464	\$ 5,734,791	\$ 5,838,353	\$ 5,783,853
Total Operating Expense	\$ 5,284,523	\$ 5,134,464	\$ 5,734,791	\$ 5,838,353	\$ 5,783,853
<u>Capital</u>					
Capital Outlay	\$ 113,670	\$ 41,125	\$ 80,000	\$ 170,000	\$ 135,000
Borrowed Funds	-	-	600,000	-	-
Subtotal	\$ 113,670	\$ 41,125	\$ 680,000	\$ 170,000	\$ 135,000
Total Division Expense	\$ 5,398,194	\$ 5,175,590	\$ 6,414,791	\$ 6,008,353	\$ 5,918,853

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Public Safety – Emergency Management Services

FY23 Budget Highlights

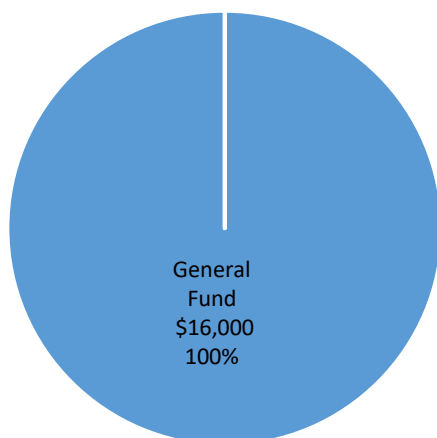
The FY23 Emergency Management Services total operating appropriation is proposed to be level funded compared to FY22. The General Fund is proposed to support 100% or \$16,000 of the planned expenditures.

Division Financial Overview

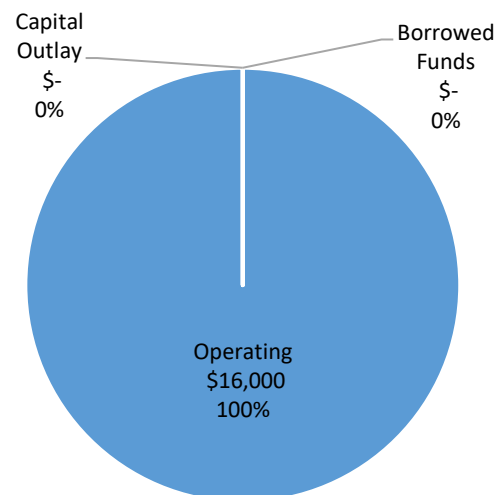
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Emergency Management					
<u>Operating</u>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	3,702	5,427	9,550	9,550	9,550
Supplies	223	5,041	5,750	5,750	5,750
Other Charges	3,403	-	700	700	700
Subtotal	\$ 7,328	\$ 10,468	\$ 16,000	\$ 16,000	\$ 16,000
Total Operating Expense	\$ 7,328	\$ 10,468	\$ 16,000	\$ 16,000	\$ 16,000
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 7,328	\$ 10,468	\$ 16,000	\$ 16,000	\$ 16,000

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Public Safety – West Concord Fire Station

FY23 Budget Highlights

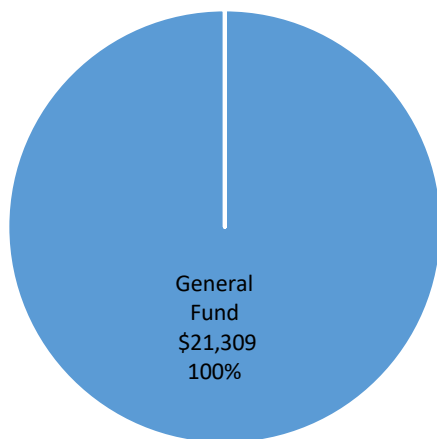
The FY23 West Concord Fire Station total operating appropriation is proposed to increase by 6.2% or \$1,250 compared to FY22. This budget organizes the funds needed to operate the West Concord Fire Station and its accompanying crew. The General Fund is proposed to support 100.0% or \$21,309 of planned expenditures.

Division Financial Overview

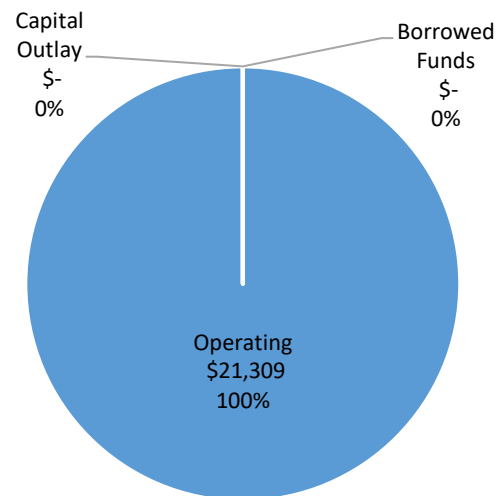
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
West Concord Fire Station					
<u>Operating</u>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	13,205	17,567	15,309	16,559	16,559
Supplies	1,866	1,016	4,750	4,750	4,750
Other Charges	-	-	-	-	-
Subtotal	\$ 15,071	\$ 18,583	\$ 20,059	\$ 21,309	\$ 21,309
Total Operating Expense	\$ 15,071	\$ 18,583	\$ 20,059	\$ 21,309	\$ 21,309
<u>Capital</u>					
Capital Outlay	\$ -	1,466	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ 1,466	\$ -	\$ -	\$ -
Total Division Expense	\$ 15,071	\$ 20,049	\$ 20,059	\$ 21,309	\$ 21,309

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



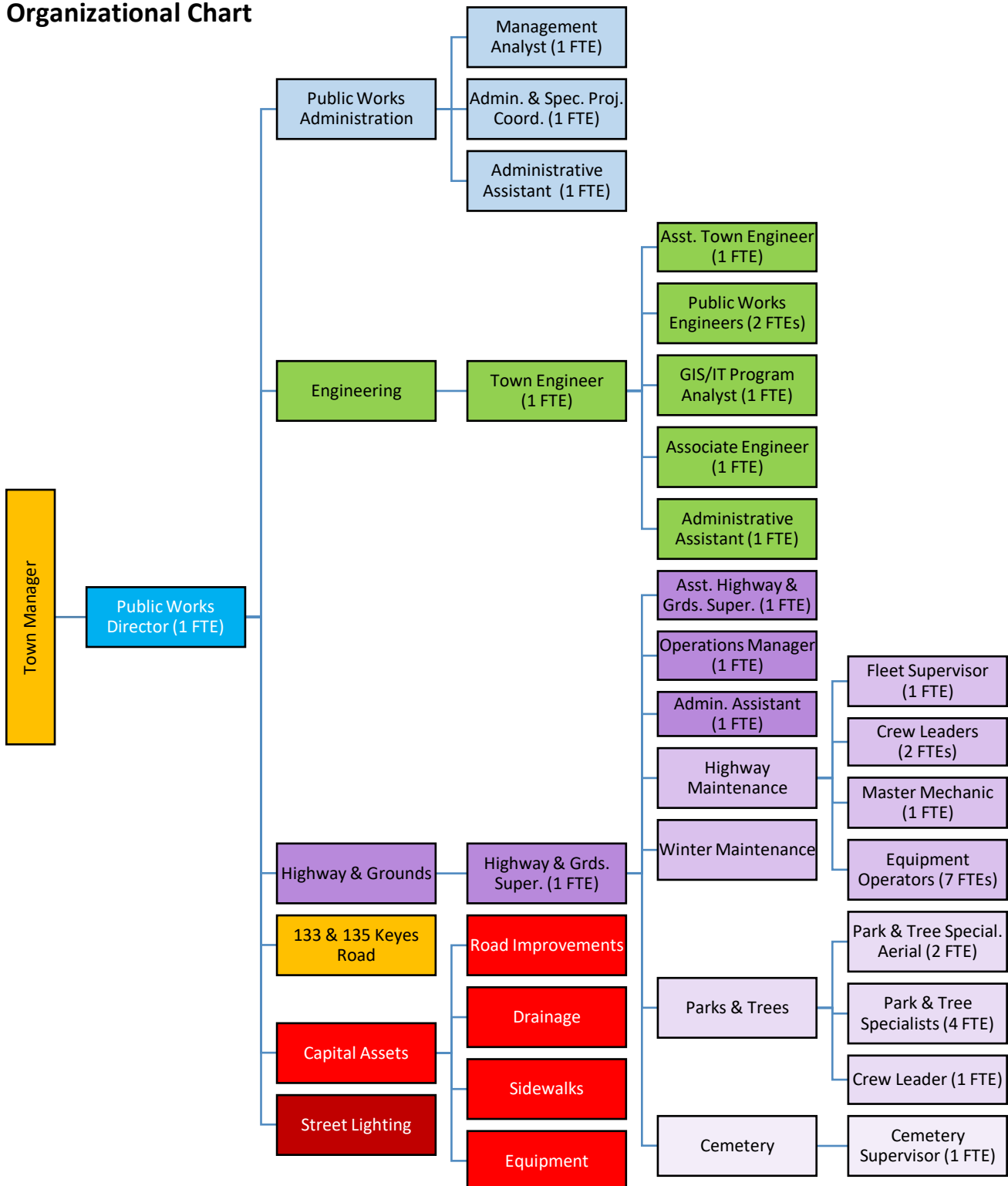
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Public Works

Mission Statement

Concord Public Works' mission is to enhance the Town's quality of life through sound management, innovation, and teamwork practices to provide dependable, high quality, responsive public works, and utility services consistent with community values and at reasonable cost to citizens, businesses, institutions, and visitors.

Organizational Chart



Public Works

Responsibilities

Public Works Administration: The Public Works Administration Division supports the functions of the Public Works Director and staff in managing matters related to all public works operations and capital programs, including the water, sewer, and solid waste enterprise funds.

Engineering: The Engineering Division oversees the planning, designing, and construction of Town infrastructure improvement projects and is responsible for the permitting of construction activities within the public right of way as well as providing engineering support to the other Department of Public Works' divisions and other Town departments.

Highway and Grounds: Highway and Grounds provides the workforce to maintain the Town's roads, parks, trees, and cemeteries.

- **Highway Maintenance:** The Highway Maintenance Division is responsible for maintenance of and improvement to public roads and associated infrastructure.
- **Winter Maintenance:** The Winter Maintenance Program funds the cost of snow and ice control and removal on public roads, sidewalks, and parking lots, as well as certain private roads.
- **Parks and Trees:** The Parks and Trees Division preserves and enhances recreation areas that include parks, trees, athletic fields, municipal grounds, and street landscapes.
- **Cemetery:** The Cemetery Division arranges burial lot sales and interment services for Concord residents and maintains and preserves Concord's three historic cemeteries and memorials.

133 & 135 Keyes Road: The 133 & 135 Keyes Road account provides funds for the operation and maintenance of the facility complex that includes buildings, storage areas, and parking lots for all Public Works operations.

Capital Assets

- **Road Improvements:** The Road Improvements Program funds the resurfacing/reconstruction of public roads and reconstruction of associated infrastructure including traffic, signs, pavement markings and parking lots.
- **Drainage:** Resources are provided for the cost of maintaining and improving stormwater and drainage infrastructure including culverts and bridges consistent with engineering standards, regulatory requirements, and best practices.
- **Sidewalk:** Funds are allocated to provide safe and accessible pedestrian and bicycle pathways and accommodations.
- **Equipment:** This capital account funds the purchase and maintenance of properly sized and equipped vehicles and equipment used for the delivery of Public Works services.

Street Lighting: The Street Lighting account funds the cost of illuminating public streets and sidewalks within the public way.

Public Works

Overview

Concord Public Works maintains and advances the overall condition of public works and utility services through careful management and targeted investment of funding and activity. The Public Works Director, appointed by the Town Manager, addresses critical infrastructure projects while providing planning and oversight to the following divisions and programs: Public Works Administration, Engineering, Highway Maintenance, Winter Maintenance, Parks and Trees, Cemetery, 133 & 135 Keyes Road, and Capital Asset programs. In addition, the Public Works Director manages the Water, Sewer, and Recycling and Solid Waste Disposal Enterprises (See the FY23 Town Manager's Proposed Enterprise Budget). The Public Works Commission advises the Director of Public Works and others on matters that concern Town water, sewerage, solid waste, drainage, and roads programs.

Accomplishments

Public Works Administration

- ☑ Maintained and adapted a Continuity of Operations Plan for essential services offered by Concord Public Works in response to COVID-19.
- ☑ Continued to support local merchants in pop-up outdoor dining and entertainment events in both Concord Center and West Concord.
- ☑ Continued to advance re-organization needs with the support of the relatively new senior management team, including on-boarding of a new Water/Sewer Superintendent the temporary re-assignment of solid waste and recycling duties from the Administration Division to the Highway & Grounds Division and initiating a program to offer increased responsiveness for customers service relating to walk-in and call-in needs by cross-training and increasing coordination of CPW's administrative staff.
- ☑ Supported the Town Manager in negotiating and successful execution of a new three-year collective bargaining agreement with the Highway & Grounds and Cemetery workforce.
- ☑ Provided the Selectboard with a comprehensive update as to achievements and goals (short-term and long-term) in accordance with "Envision Concord – A Bridge to 2030".
- ☑ Provided technical support for a newly created Transportation Advisory Committee.
- ☑ Provided the Town Manager and Finance Committee with a comprehensive 5-year capital improvement plan for CPW, in accordance with a new budget model as recommended by the Capital Planning Task Force.
- ☑ Continued to collaborate with the Town's Information Systems Department to incorporate facility and technological "hardening" systems. Efforts included initial migration to the Windows 365 platform.
- ☑ Advanced the implementation of a new work order management system that is now being utilized by both the Highway & Grounds Division and Engineering Division.
- ☑ Continued to participate in the design and early implementation of a Town-wide permit tracking system (Full Circle) allowing for improved customer service access to and experiences with permit applications and compliance while increasing inter-departmental coordination.
- ☑ Re-invigorated employee safety training program following the completion of a comprehensive review and update to the Department's occupational health and safety program.

Engineering

- ☑ Developed and implemented several capital improvement projects using in-house design, consultant management, contract management, contract administration and inspection. Projects included the Roads Program, Complete Streets projects, Cambridge Turnpike Improvements, pavement markings, guardrails, crack sealing, etc.

Public Works

- ☑ Utilized Streetlogix to update the multi-year plan for pavement preservation and rehabilitation from the StreetScan database on pavement condition.
- ☑ Filed the "Year Three" annual report for the Municipal Separate Stormwater System (MS4) permit in September 2021 detailing the past year's activities. Conducting training on Illicit Discharge Detection and Elimination, completing mapping of stormwater systems, reviewing, and reporting on design standards and local regulations, and planning for installing structural BMPs on Town-owned properties as required by MS4 for "Year Four."
- ☑ Issued 220 right-of-way and driveway permits in calendar year 2021. Performed inspections of all permitted activities.
- ☑ Fully utilized the new electronic permitting system (Full Circle) for all driveway and right-of-way permits.
- ☑ Provided detailed technical review for private development project plans and for public park and trail designs.
- ☑ Provided ongoing support to other divisions and departments with technical design, review, survey, and construction oversight for miscellaneous projects and requests.
- ☑ Continued the implementation of the inter-departmental Work Order and Asset Management System to aid in routine operations and tracking resident requests.
- ☑ Continued expanding CPW mobile technology and applications for department-wide field operations and updating Public Works GIS layers and information.
- ☑ Reviewed several plans for Utilities including National Grid and Comcast and made recommendations to the Select Board on petitions for Grants of Location.

GIS Mobile Applications Completed 2019 - 2021

Hydrant Flushing & Inspections	Catch Basin Cleaning & Inspections
Hydrant Winterization	Culvert Inspections
Sewer & Drainage Manhole Inspections	Registered Irrigation Monitoring & Inspections
Guardrail Inventory and Inspections	Snow & Sand Plow Route Interactive Viewer
ADA Ramps Inventory & Inspections	Salt Brine & Hand Plow Route Interactive Viewer
Aerial Imagery Interactive Viewer	Lead Line Reporting & Inventory
Water & Sewer Tiecard Viewer	Waste Collection & Inventory
Lawn Watering Restriction Monitoring & Compliance	Various Custom-Made viewers for Individual Staff

Highway Maintenance

- ☑ Provided ongoing repair, improvement, and maintenance of approximately 107 miles of Town roads and 58 miles of Town sidewalks.
- ☑ Maintained the Town's stormwater system consisting of approximately 2,771 catch basins, 216 culverts, 431 outfalls, 1,208 drainage manholes, 3 dams, 15 detention basins, 157 leaching structures, 2 infiltration basins, 8 treatment chambers, 5 bio-retention areas, and over 61 miles of drain lines. Nearly 25% of the Town's catch basins were cleaned utilizing Town-owned equipment; repairs to catch basins and pipes are ongoing as needed; detention areas and bio-retention areas are monitored and maintained on an ongoing basis as well.
- ☑ Performed many routine right-of-way maintenance activities such as pothole patching, full-depth patching, trench repair, sign repair and installation, and roadside mowing as part of the roads and sidewalks maintenance program.

Public Works

- ☑ Swept all Town roads and selected sidewalks in the spring, including the rail trail; sweeping of the downtown areas were completed on a weekly basis.
- ☑ Collaborated with Town departments in support of Concord's COVID-19 pandemic response, including outdoor dining areas and special event set-ups including sidewalk fairs, movies, and a regional vaccination facility.

Winter Maintenance

- ☑ Provided snow and ice removal services for the Town in 14 winter weather events, to date, in an efficient, effective, and environmentally responsible manner.
 - Snow Plowing - The Town is divided into 18 plowing routes, each utilizing specialized vehicles and equipment to complete the necessary plowing. Each route is assigned a combination of Town vehicles and contracted vehicles working together to plow the route. In addition, there are three sidewalk-plowing routes; each assigned a Town-owned sidewalk plow. All three of these sidewalk machines can be equipped with snow blowers. Town parking lots are also plowed during and after each storm event, with snow hauled from these lots to an off-site snow dump.
 - Salting/De-icing - Concord Public Works carefully follows a restricted salt use policy to keep Town roads as safe as possible without the overuse of chemicals. The use of sand has been eliminated from the normal salting/de-icing program; sand is used only in certain situations if needed. Concord works very hard to ensure salt usage is minimized as much as possible. Depending on the forecast, main roadways receive an application of salt brine prior to the start of the storm to prevent the bonding of snow and ice to the roadway, this application aids in reducing road salt usage. The fleet of salt spreaders are all equipped with computerized, closed-loop ground speed controllers. These controllers adjust the volume of salt applied in relation to the speed of the truck. All controllers are calibrated at the beginning of the winter season to ensure they apply the correct amount of salt.
 - Snow Removal - Snow is removed from Concord's three business areas as needed and hauled to the Town's Walden Street compost site and an area adjacent to the West Concord MCI facility. Snow removal operations are completed with both Town staff and contracted equipment. For efficiency, safety, and to minimize traffic impacts, this activity is normally carried out between the hours of 8:00 p.m. and 7:00 a.m.; during these times, traffic detours are in place for motorist safety.

Parks & Trees

- ☑ Provided professional-level services to preserve, maintain, and enhance Concord's athletic fields, parks, recreation areas, and public shade trees.
 - Athletic field and park maintenance – A significant improvement project was undertaken at Emerson Playground in 2021 to improve ADA access, resurface the playground and install new swings, install new irrigation wells and irrigation system, and other utility upgrades for future needs. This was Phase I of a larger master plan for improvements to Emerson Playground.
 - Ongoing maintenance work includes mowing, grooming of baseball/softball infields frequently to maintain safe playing surfaces that are free of weeds. Fields are over-seeded annually to increase turf density and aid in turf recovery from season-long use. Following CPW sustainability practices, pesticides are not utilized in field maintenance activities.
 - Tree Maintenance - The Park & Tree division conducts systematic tree pruning along town streets for vehicle clearance and removal of potential hazards, along with pruning and removals for high-risk trees around town. Most of Route 62 from Bedford to Route 2 was pruned in 2021. The Concord

Public Works

Municipal Light Plant shares in the cost of trimming and removal of trees that are close to electric lines.

- Tree Planting – CPW partnered with the Town’s Sustainability Division to execute a Municipal Vulnerability Preparedness (MVP) grant that allowed for the planting of 103 new trees across Concord. Staff worked closely with residents who were interested in planting a public shade tree adjacent to their property, or a setback tree planted just outside of the Town's right of way.
- ☑ Worked with Town Sustainability coordinator to advocate for Concord to become an officially delegated “Tree City – USA”.

Cemetery

- ☑ Performed Cemetery maintenance, operation, and support functions under the supervision of the CPW Highway and Grounds Superintendent. The Cemetery Committee provides oversight for all Town cemeteries and burial grounds. The Friends of Sleepy Hollow also support the program through fund-raising activities and promotions. Cemetery operations are primarily funded by the Cemetery Fund, which has three sources of income: (1) interment fees, (2) interest earned by the Perpetual Care Fund administered by the Trustees of Town Donations, and (3) revenue from the sale of burial lots. The remainder of the budget is funded by the General Fund. Capital expenditures are funded entirely by the Cemetery Fund.
 - Cemetery operations – Cemetery staff provide dignified, respectful burials throughout the year. Burials are completed, whenever possible, at the most convenient time for the families. The Cemetery staff also respond to many inquiries from the public regarding the purchase of burial lots, locations of graves, and other burial information requests.
 - Cemetery maintenance – The maintenance of Sleepy Hollow Cemetery is performed by Town staff and an outside contractor for mowing and leaf cleanup services. Gravesites are maintained on an ongoing basis to ensure the cemetery grounds are in excellent condition; activities by Town staff include leveling gravesites with loam, reseeding gravesites, and fertilizing newly planted, and caring for planting areas.
 - The Cemetery capital budget provides \$10,000 for the continuation of a grave marker restoration project and \$30,000 for Cemetery Master Plan improvements, including tree pruning and removal work, road repair and resurfacing, wall, walkway, and culvert repairs, building maintenance, handicap accessibility improvements, and development of an electronic database for Cemetery burial records.

133 & 135 Keyes Road

- ☑ Operated and maintained the public works buildings at 133 and 135 Keyes Road. The two-story front section of the 133 building houses the Director, Administration Division, and Engineering Division's offices. CPW's Highway, Fleet Maintenance, and Park & Tree Programs utilize the garage section of the 133 building. The Water/Sewer program is located at 135 Keyes Road, along with the Highway/Grounds program administrative staff.
- ☑ Building modifications were made to the administrative office areas within the 133 and 135 Keyes Road buildings to improve work area function, provide a more respectful customer service experience, and facilitate safe on-site working during the COVID-19 pandemic.

Capital Assets

- ☑ Finalize plan and initiate site modifications of Keyes Road municipal campus to improve safety issues during regular working hours while also providing increasing protection of Town property and associated equipment.

Public Works

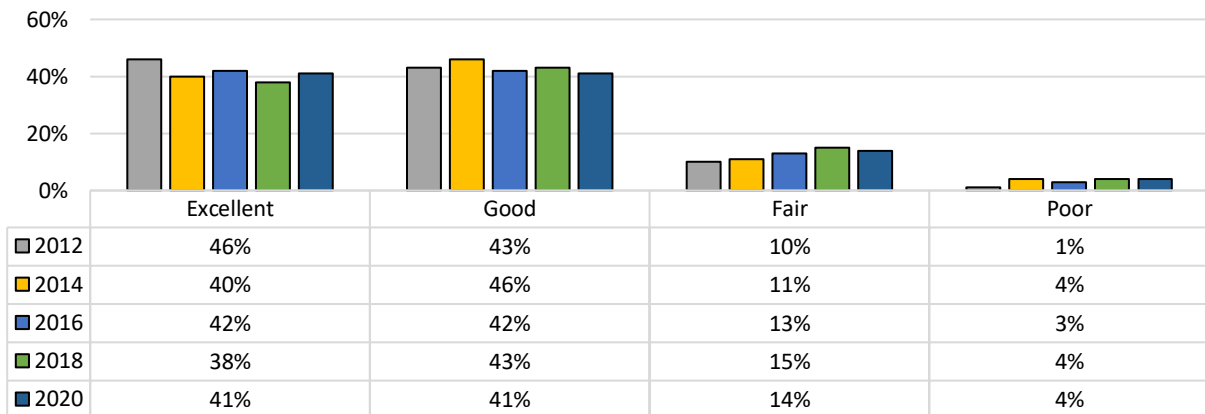
- ☑ Street Sign Improvements: Continued to replace older, non-conforming street signs with MUTCD compliant signage in accordance with the current size and retro reflectivity standards.
- ☑ Emerson Field Facility Improvements: Concord Public Works, with the assistance of a professional design engineer, received bids for Phase 1 of the Emerson Park Improvement Project and Kilmoyley Construction was hired to begin work in Spring 2021. The project is 90% done with the final work to be completed in Spring 2022. Improvements include upgrades to add accessible water fountains, an irrigation system, on-site water supply wells, playground resurfacing, utility upgrades, and accessible walkways throughout the facility.
- ☑ Fleet Replacement: Completed procurement of planned replacements for a new Streetsweeper and a Forestry Aerial Lift bucket truck. A new roadside mower attachment and a turf utility tractor was purchased for the Doug White facility.
- ☑ Completed construction of Roads Program 2021, including Prescott Road, Peter Spring Road, Minuteman Drive, Cranefield Road, and Arrowhead Road. This project included drainage work.
- ☑ Completed design and bid documents for 2022 Roads Program and administered contracts for pavement preservation, rehabilitation and reconstruction of streets totaling approximately 8.3 miles as well as milling and filling of selected portions of other streets.
- ☑ Completed the emergency repair of the failed Sawmill Brook culvert under Monument Street.
- ☑ Administered contract for approximately 16 miles of crack sealing and fog sealing on selected streets in town.
- ☑ Completed Hubbard Street Improvements that include the Complete Streets elements sidewalks, crosswalks, curb bump-outs and bicycle accommodations.
- ☑ Completed design, bid documents, and construction documents for the Complete Streets project on a portion of Commonwealth Ave planned for 2022.
- ☑ Completed design, bid documents, and installation of flashing beacons and activation equipment at two crossings for the Bruce Freeman Rail Trail, speed feedback signs and school zone flashers on Old Marlborough Rd for a project funded by a Shared Streets and Spaces grant.
- ☑ Completed design, bid documents, and installation of flashing beacons and activation equipment at two crossings for the Bruce Freeman Rail Trail, and speed feedback signs and school zone flashers on Old Marlborough Rd for a project funded by a Shared Streets and Spaces grant.
- ☑ Ten sidewalk curb ramps were reconstructed to meet ADA requirements under the Roads Program.
- ☑ Implemented the annual town-wide pavement markings project that included center lines, fog lines, crosswalks, stop bars and symbols. Continued updating street signs with roads projects limits to meet MUTCD requirements in size and retro reflectivity.
- ☑ Completed design and bid documents for construction of Cor-Ten weathering steel guardrail to replace approximately 800 linear feet of deteriorated guardrail at various locations on Annursnac Hill Rd.
- ☑ Prepared documents for the advertising for and selection of an engineering consultant and started work on the inspection of Town-owned culverts and bridges and the preparation of an asset management plan.

Public Works

Performance

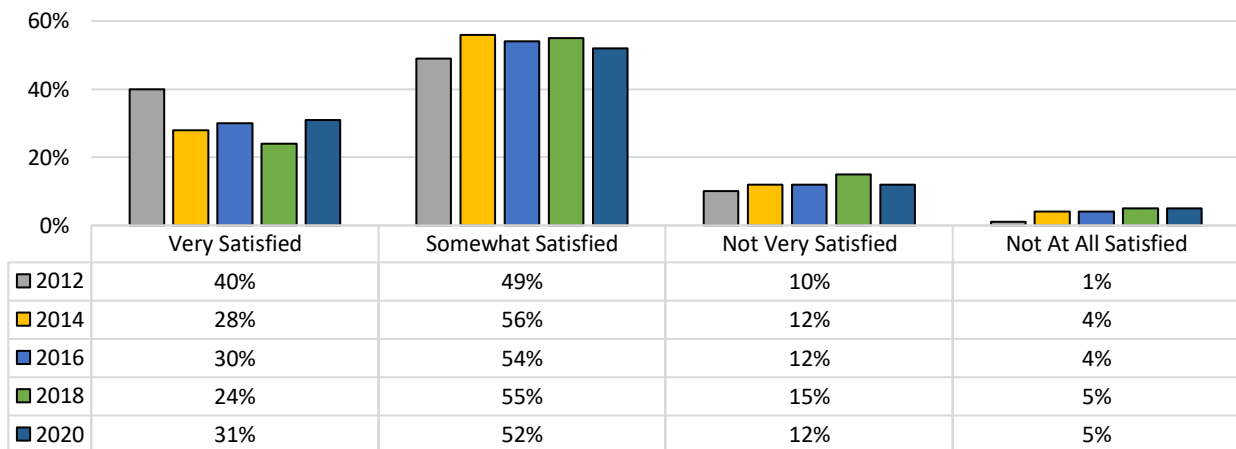
The Citizen Survey asked several questions related to Public Works. A general question was, "How would you rate the overall quality of services provided by Concord Public Works?" More than 80% of the respondents felt that the services were either "Excellent" or "Good". The 2020 survey reported that 41% of respondents rated services as "Excellent" and as "Good".

**Rating of Services provided by
Concord Public Works**

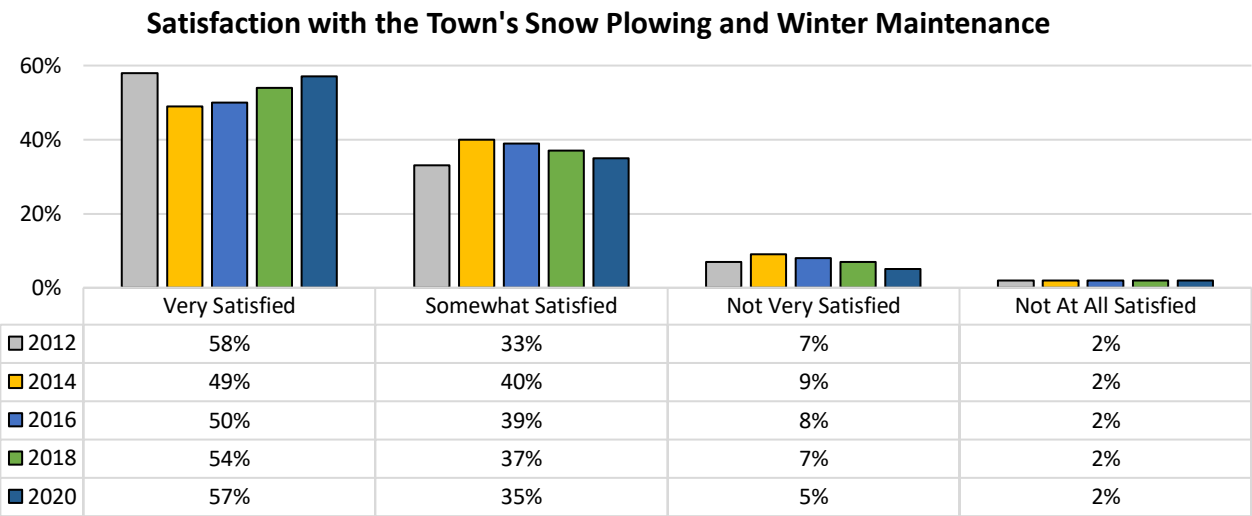


Since a major part of the Public Works operation has to do with Town roadways, two questions were asked. One about the satisfaction with Town roads and another about the satisfaction of the Town's snow plowing and winter maintenance.

Satisfaction with Maintenance of Town Roads

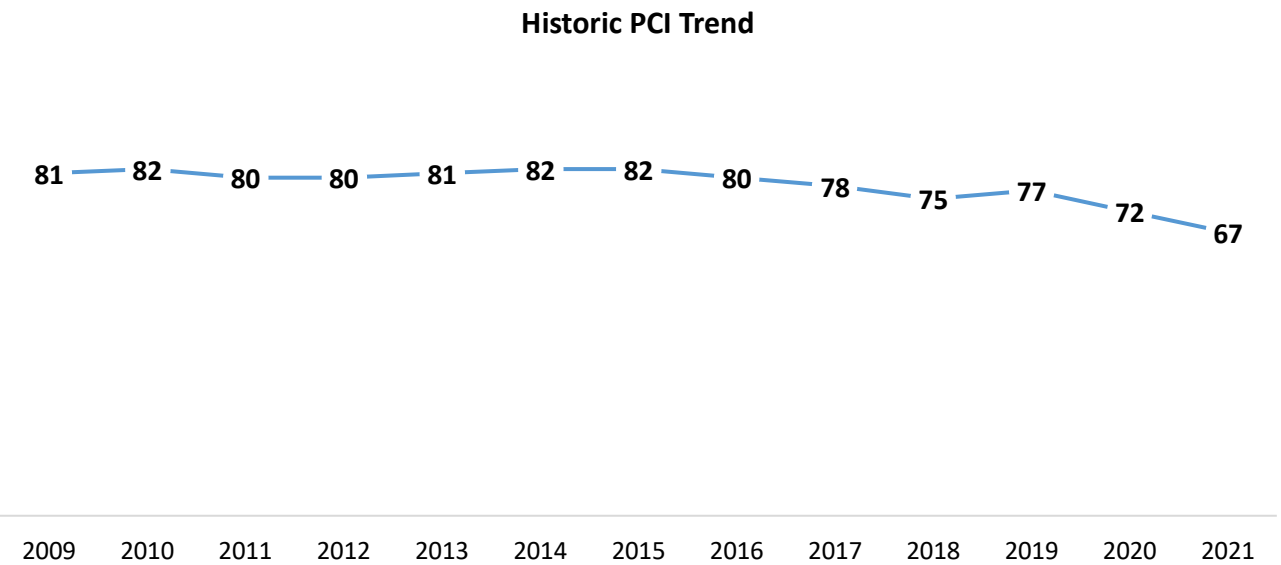


Public Works



Road Improvements

The Town monitors the health of its roads and sidewalks utilizing condition indices. The Pavement Condition Index (PCI) is a 0-100 rating based on a physical inspection of every segment of the public roadway network. The inspections log pavement distresses and severity into a database, which is then linked to the Roads Program software utilized by the Engineering Division to prioritize pavement repair projects. The historic PCI trend in this



graph is a weighted average of the pavement condition index of all the individual roadway segments maintained by Public Works. A new Town-wide assessment was completed in 2021 which determined the average network PCI was 67, below the targeted 80-85 range.

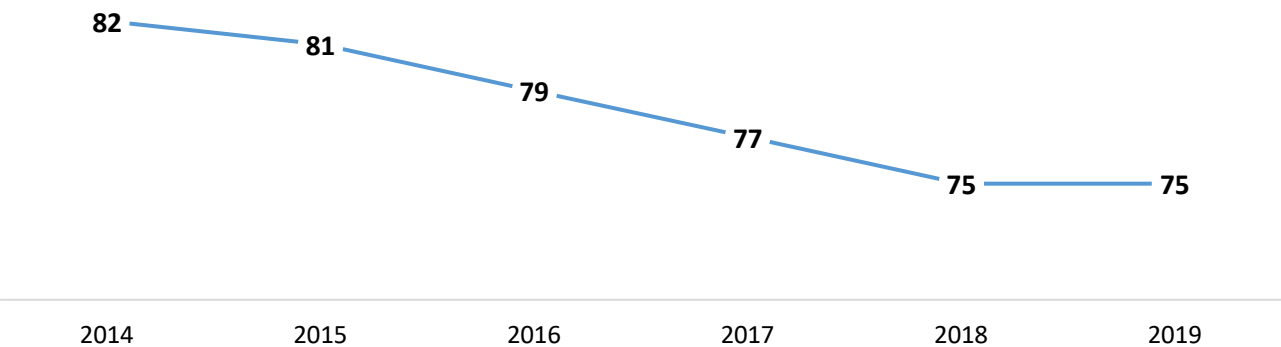
Department of Public Works expects that the average PCI currently has decreased because of the delay the program experienced in 2020, rising costs and being underfunded. With this new PCI baseline established, CPW is developing a long-term strategy will include recommended treatments and funding to reach the PCI goal.

Public Works

Sidewalks

Like the PCI, Public Works also tracks the Town's 59.1 miles of sidewalk conditioning by use of an industry index. Concord's sidewalks are mainly composed of bituminous concrete, which accounts for 52.4 miles. The remaining 6.7 miles are made from a combination of stone dust, Portland cement, treated stone, or brick. As of 2019,

Historic SCI Trend



Concord's sidewalks were rated at 75, which was below the overall targeted range of 80-85. 19% of all sidewalks showed "No Distresses" while 55% conditioned as "Some Wear."

The SCI was not updated in 2020 or 2021 due to funding availability. A shortage of capital funds for sidewalk improvements will continue to result in reduction in the overall SCI.

Sidewalk Condition Detail (2018 – 2019)			
Condition	SCI Range	Miles	Percent
Replace	0-50	0.8	1%
Localized Repair	51-70	15	25%
Shows Wear	71-90	32	55%
No Distresses	91-100	11.3	19%
Total		59.1	100%

Public Works

FY23 Goals

Public Works Administration

- ☐ Ensure services provided by all Concord Public Works Divisions are appropriate, cost-effective, and of the highest quality.
- ☐ Update and educate community as to CPW capital improvement plans in accordance the Selectboard's 5-year planning horizon.
- ☐ Complete CPW re-organization plan with attention placed on increased reliability and continuity of operations associated with the municipal solid waste and recycling program.
- ☐ Complete site access and security measures required around the Keyes Road municipal campus.
- ☐ Continue to adapt to evolving customer service needs in the wake of the COVID-19 pandemic. This will likely include ongoing reliance and augmentation of on-line services.
- ☐ Continue to track progress of work that is performed in concert with Envision Concord and Sustainability goals and principles.
- ☐ Continue to ensure Department participates in the early implementation of a Town-wide Permit Tracking system designed to improve customer service experiences while increasing inter-departmental coordination. Focus to be placed on Water/Sewer Division needs.
- ☐ Review and update the Department's occupational health and safety program to enhance awareness and compliance.
- ☐ Develop an Integrated Water Resource Management "framework" with consideration of community needs, values, and economic resources.
- ☐ Continue to evaluate long-term stormwater management needs for the community, including capital improvement budgets and potential funding sources.

Engineering

- ☐ Provide professional development for staff to stay current with industry standards and engineering tools and to obtain and maintain licensure.
- ☐ Issue street permits using Full Circle for work and occupancy in the public right of way.
- ☐ Continue updating the inventory and condition of street infrastructure in GIS.
- ☐ File "Year 4" annual MS4 report and complete tasks required for next period beginning July 1, 2022.
- ☐ Review and refine multi-year plan for roads program using data and report from StreetScan evaluation performed in 2021.
- ☐ Develop public works FY23 infrastructure projects (roads, drainage, striping, signing, etc.) through proper planning and design.
- ☐ Provide contract administration on consultant and construction projects.
- ☐ Provide quality control on construction of public projects and permitted utility and private development work in the right-of-way.
- ☐ Continue expansion of inter-department Work Order and Asset Management System.
- ☐ Continue to reassess GIS program in terms of completeness of data and how it serves Public Works and the public.
- ☐ Support other divisions and departments with engineering-related services that include surveying, project design, and plan and document reviews.

Public Works

Highway Maintenance

- ☐ Maintain and improve the Town's public ways, transportation infrastructure and storm water drainage system to protect the public way infrastructure and abutting environmental resources in an efficient, effective, and responsive manner.
- ☐ Deliver exceptional winter maintenance services that are efficient, effective, and environmentally responsible.
- ☐ Maintain the Town's transportation network including streets, sidewalks, curb ramps and parking areas during winter storm periods in a condition that allows for safe and convenient vehicular and pedestrian use by the public, commerce, and emergency services.

Parks & Trees

- ☐ Preserve and enhance Concord's active and passive recreation areas, including its parks, park trees, athletic fields, municipal grounds, and Concord's streetscape of public shade trees and traffic islands.

Cemetery

- ☐ Operate, maintain, and preserve Concord's three historic cemeteries and the Melvin Memorial with a commitment to quality, respect, compassion, and cost-effectiveness while striving to ease the process of lot purchase, interment, and historic burial research.

133 & 135 Keyes Road

- ☐ Operate, maintain, and repair the Concord Public Works facilities at 133 and 135 Keyes Road.

Capital Assets

- ☐ Develop and execute pavement management contracts that include pavement preservation and rehabilitation/reconstruction with the goal of abating the declining PCI trend.
- ☐ Approach roads program in a more comprehensive manner in addressing other roadway needs as allowed by available resources.
- ☐ Make measurable improvements in signal timing and traffic operations as allowed by funding.
- ☐ Address sidewalk, crosswalk, and bicycle priorities in accordance with the Complete Street Prioritization List.
- ☐ Complete the tasks in the MS4 program of stormwater management outlined in the NOI for the next reporting period.
- ☐ Develop a 5-year stormwater/drainage improvement plan to correct capacity and condition issues and to implement green infrastructure and start construction.
- ☐ Complete annual town-wide right-of-way improvement projects including sign replacement, pavement markings, crack sealing and guardrail replacement.
- ☐ Complete the construction of the Stow St/Hubbard St parking lot.
- ☐ Complete design of next parking lot(s) on priority list if funding allows.
- ☐ Complete the plan for asset management and capital planning for culverts and bridges, design improvements recommended as highest priority and start construction.
- ☐ Complete the final work on the Emerson Field Construction – Phase I project in Spring 2022. Remaining items include a main gate at Everett Street entrance, along with additional site cleanup work.
- ☐ Purchase and maintain properly sized and appropriately equipped vehicles and equipment for the efficient and effective delivery of Public Works services. A Front-End Loader, Sidewalk plow, two dump trucks, and several administrative vehicles have been targeted for replacement next year.

Public Works

Long-Term Plans

Public Works Administration

- ⇒ Manage investment and careful planning of Town infrastructure to meet current and future needs.
- ⇒ Align all maintenance and capital improvement initiatives performed within Concord Public Works with Town-wide sustainability goals and interests. This will include increased coordination with various boards and committee's including but not limited to: Selectboard (Envision Concord), the Transportation Advisory Committee, West Concord Advisory Committee, and Concord Climate Action Committee.
- ⇒ Work with senior management team to realize comprehensive Municipal Facilities Assessment and Master Planning goals, including potential phased renovations of the Public Works Department facilities located within the existing Keyes Road Campus.
- ⇒ Continue to ensure Department participates in the implementation and maintenance of a Town-wide permit tracking system designed to improve customer service experiences while increasing inter-departmental coordination.
- ⇒ Establish a program to manage and improve municipal stormwater management needs with an appropriate funding plan.
- ⇒ Establish a comprehensive integrated water resources management program that will inform and optimize efficiencies in all water resource sectors managed within Concord Public Works.

Engineering

- ⇒ Develop and maintain an engineering team of the right size and composition with the skills and expertise required to perform the functions of the Engineering Division to the highest degree possible.
- ⇒ Create a working environment conducive to learning and professional development in municipal engineering and project management utilizing tools and technology for high efficiency and productivity.
- ⇒ Modify existing processes and policies and develop new ones to increase performance standards and efficiency.
- ⇒ Expand and maintain public works GIS as a high productivity tool in project development and implementation and in the direct servicing of the needs of the public.
- ⇒ Implement an asset management program for improving or preserving all CPW's infrastructure.
- ⇒ Implement a document management system for the storing, access and use of public works files and data.

Highway & Grounds

- ⇒ Continue to provide high-quality infrastructure maintenance services for roadways, sidewalks, parks, playgrounds, and cemeteries and look for opportunities to incorporate sustainable maintenance practices into all aspects of highway and grounds operations.

Capital Assets

- ⇒ Continuously refine the pavement management program, including complete and timely coordination with all utilities, to sustain the average network PCI at an optimum level utilizing a variety of preservation and rehabilitation techniques.
- ⇒ Fully Implement a comprehensive annual roads improvement program that incorporates pavement management, and other infrastructure needs in the right-of-way including utility, drainage, pedestrian, bicycle and vehicular.

Public Works

- ⇒ Achieve full compliance with MS4 stormwater management permit and incorporate requirements into an integrated environmental permit process.
- ⇒ Plan on solving most of the drainage and stormwater issues using green infrastructure and sustainable methods.
- ⇒ Develop and implement a funding mechanism to adequately address deficiencies in drainage, culverts and bridges and stormwater management.
- ⇒ Execute objectives of the ADA transition plan. Develop and implement a comprehensive program for sidewalks and other pedestrian amenities.
- ⇒ Perform street reconstruction and layout for them to function as complete streets with respect to pedestrian, bicycle, and other users of the right-of-way.
- ⇒ Develop and implement a Town-wide traffic management program to improve traffic operations, manage speeds and improve road safety. Include new technology for autonomous vehicles and other non-motorized travel.
- ⇒ Continue to upgrade the fleet of CPW vehicles and heavy equipment. The CPW fleet is made up of over 100 pieces of equipment, including heavy machinery, heavy and light-duty trucks, trailers, and specialty equipment. The fleet is valued at over \$4.5 million. CPW is recommending an average annual reinvestment of \$635,000 over the next 5 years to provide a level service fleet.

Public Works

Personnel Summary

Public Works		FY22	FY22	FY23	FY23	Δ	
		FTE	Budgeted	FTE	Recommended	FTE	\$
No.	Division						
7a	Public Works Administration	4.00	\$ 391,931	4.00	\$ 385,865	0.00	\$ (6,066)
7b	Engineering	7.23	638,831	7.23	638,831	0.00	-
7c	Highway Maintenance	12.80	1,030,074	12.80	1,024,499	0.00	(5,575)
7d	Winter Maintenance	1.72	300,685	1.72	300,685	0.00	-
7e	Parks & Trees	6.92	525,342	7.84	546,224	0.92	20,882
7f	Cemetery	1.24	111,343	1.24	111,343	0.00	(0)
7g	133 & 135 Keyes Road	0.00	-	0.00	-	0.00	-
7h	Capital Accounts	0.00	-	0.00	-	0.00	-
7i	Street Lighting	0.00	-	0.00	-	0.00	-
Public Works Total		33.92	\$ 2,998,205	34.84	\$ 3,007,446	0.92	\$ 9,241

Public Works – Public Works Administration

FY23 Budget Highlights

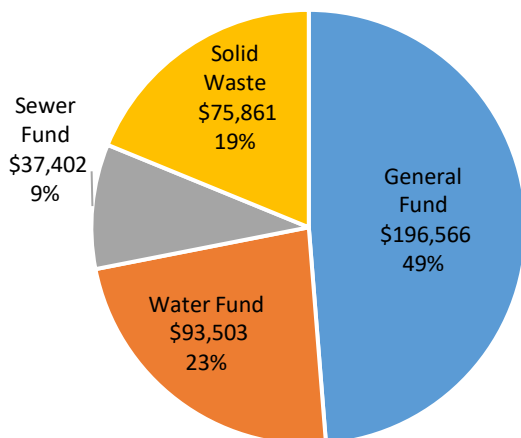
The FY23 Public Works Administration total operating appropriation is proposed to decrease by 2.7% or \$11,136 compared to FY22. The decrease is primarily due to salary and wage savings resulting from a transition in personnel and savings in non-personnel expenses. In exchange for support services provided by Public Works Administration, the Water Fund supports 23.2% of the division's expenses while the Sewer Fund and Solid Waste Fund support 9.3% and 18.8% of expenses respectively. The General Fund is proposed to support 48.7% or \$196,566 of planned expenses.

Division Financial Overview

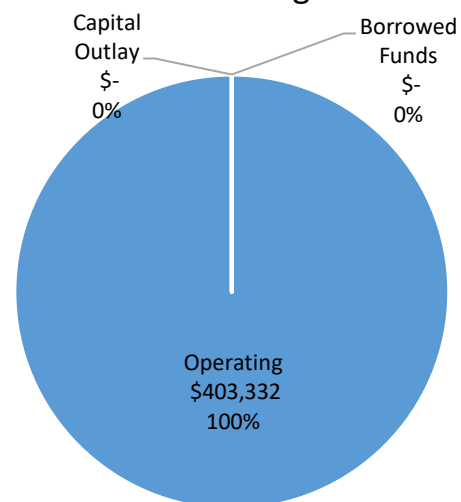
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Public Works Administration					
Operating					
Personnel Services	\$ 444,110	\$ 416,737	\$ 391,931	\$ 385,865	\$ 385,865
Purchased Services	17,301	6,424	10,990	11,471	8,587
Supplies	2,437	4,039	6,965	7,065	5,800
Other Charges	5,287	50,375	4,582	4,575	3,080
Subtotal	\$ 469,134	\$ 477,575	\$ 414,468	\$ 408,976	\$ 403,332
Total Operating Expense	\$ 469,134	\$ 477,575	\$ 414,468	\$ 408,976	\$ 403,332
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 469,134	\$ 477,575	\$ 414,468	\$ 408,976	\$ 403,332

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Public Works – Engineering

FY23 Budget Highlights

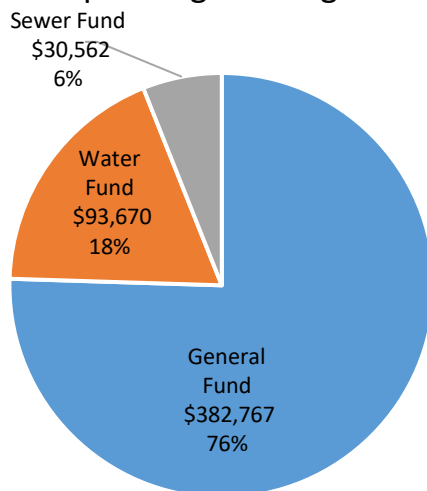
The FY23 Engineering total operating appropriation is proposed to decrease by a 0.1% or \$442 compared to FY22. This minor decrease takes into account the separation of expenses traditionally supported by capital projects and road repair funding totaling \$210,000 from the division's appropriation. The General Fund is proposed to support 75.5% or \$382,767 of planned expenditures.

Division Financial Overview

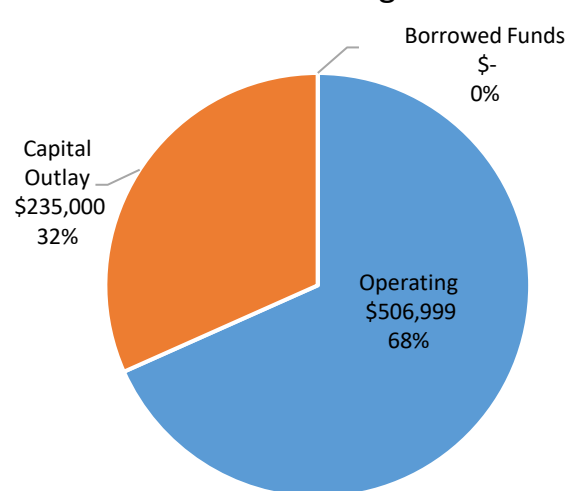
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Engineering					
<u>Operating</u>					
Personnel Services	\$ 500,245	\$ 432,397	\$ 638,831	\$ 638,831	\$ 638,831
Purchased Services	64,063	33,343	62,000	65,150	58,088
Supplies	6,797	8,624	8,755	11,105	11,105
Other Charges	1,490	120,704	7,855	8,975	8,975
Less: Direct Pay			(210,000)	(210,000)	(210,000)
Subtotal	\$ 572,595	\$ 595,068	\$ 507,441	\$ 514,061	\$ 506,999
Total Operating Expense	\$ 572,595	\$ 595,068	\$ 507,441	\$ 514,061	\$ 506,999
<u>Capital</u>					
Capital Outlay	\$ 93,400	\$ -	\$ 55,000	\$ 235,000	\$ 235,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 93,400	\$ -	\$ 55,000	\$ 235,000	\$ 235,000
Total Division Expense	\$ 665,995	\$ 595,068	\$ 562,441	\$ 749,061	\$ 741,999

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Public Works – Highway Maintenance

FY23 Budget Highlights

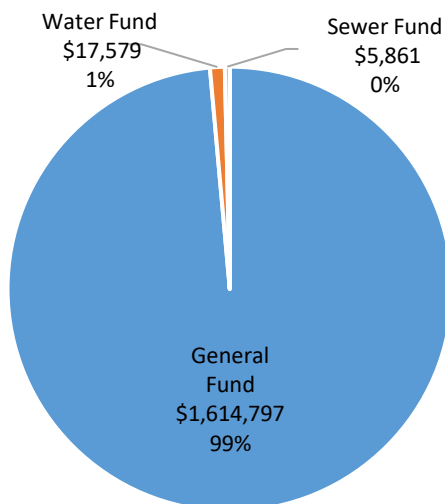
The FY23 Highway Maintenance total operating appropriation is proposed to increase by 7.2% or \$110,362 compared to FY22. The proposed budget includes an additional \$115,387 in funding to support increased solid waste recycling and collection services and fuel costs. The General Fund is proposed to support 98.6% or \$1,614,797 of planned expenditures.

Division Financial Overview

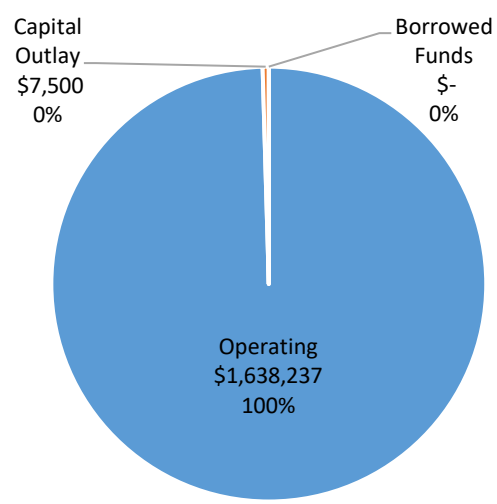
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Highway Maintenance					
<u>Operating</u>					
Personnel Services	\$ 954,742	\$ 1,049,589	\$ 1,030,074	\$ 1,024,499	\$ 1,024,499
Purchased Services	193,213	109,445	234,983	345,889	322,187
Supplies	216,028	245,594	256,159	284,342	284,342
Other Charges	17,484	142,242	6,660	7,210	7,210
Subtotal	\$ 1,381,466	\$ 1,546,869	\$ 1,527,876	\$ 1,661,939	\$ 1,638,237
Total Operating Expense	\$ 1,381,466	\$ 1,546,869	\$ 1,527,876	\$ 1,661,939	\$ 1,638,237
<u>Capital</u>					
Capital Outlay	\$ 163,500	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 163,500	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
Total Division Expense	\$ 1,544,966	\$ 1,546,869	\$ 1,535,376	\$ 1,669,439	\$ 1,645,737

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Public Works – Winter Maintenance

FY23 Budget Highlights

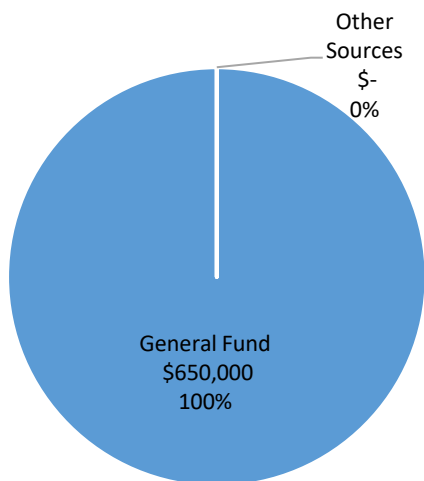
The FY23 Winter Maintenance total operating appropriation is proposed to increase 1.6% or \$10,000 compared to FY22. The \$650,000 is being recommended due to the variability of expenses related to personnel services, plowing contracts, fuel costs, equipment maintenance, salt, and de-icing chemicals. Road salt is obtained through a State Contract purchasing consortium. Pricing for road salt continues to fluctuate and can often account for as much as 35% of winter maintenance expenses. The General Fund is proposed to support 100.0% or \$650,000 of planned expenditures.

Division Financial Overview

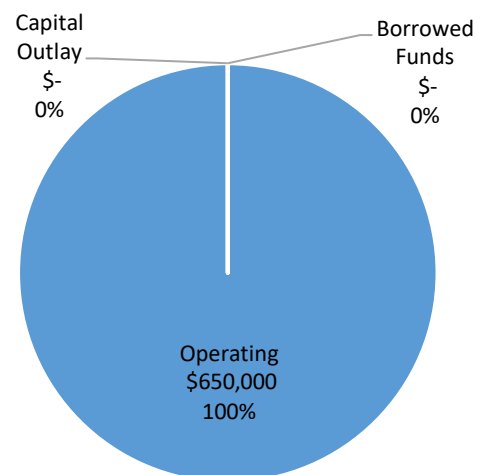
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Winter Maintenance					
Operating					
Personnel Expenses	\$ 256,011	\$ 320,073	\$ 300,685	\$ 300,685	\$ 300,685
Purchased Services	100,037	172,014	180,010	211,444	180,010
Supplies	183,957	314,148	295,708	360,753	305,708
Potential Deficit	-	(166,235)	(136,403)	(136,403)	(136,403)
Subtotal	\$ 540,005	\$ 640,000	\$ 640,000	\$ 736,479	\$ 650,000
Total Operating Expense	\$ 540,005	\$ 640,000	\$ 640,000	\$ 736,479	\$ 650,000
Capital					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 540,005	\$ 640,000	\$ 640,000	\$ 736,479	\$ 650,000

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Public Works – Parks & Trees

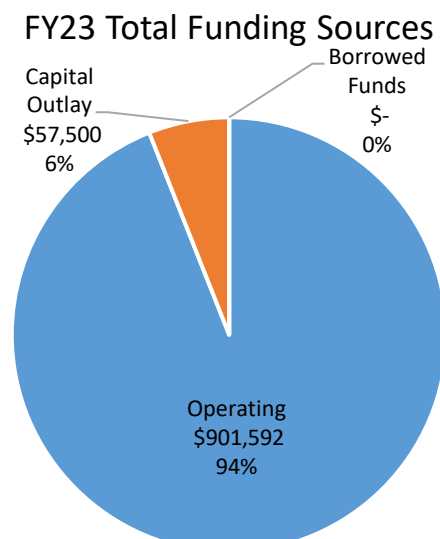
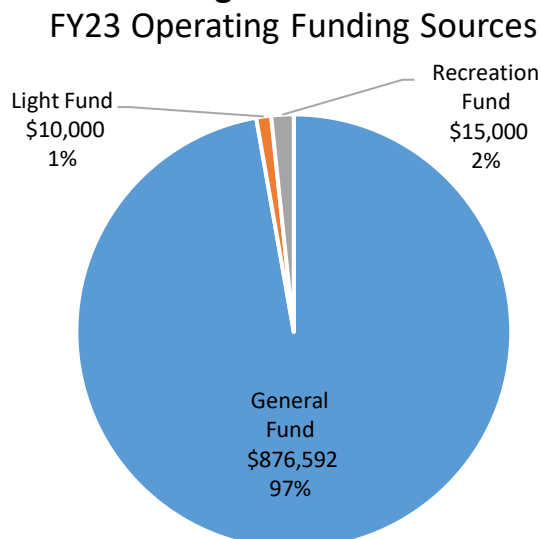
FY23 Budget Highlights

The FY23 Parks & Trees total operating appropriation is proposed to increase by 13.0% or \$103,740 compared to FY22. The proposed increase includes an additional \$17,810 to fund temporary summer seasonal work, \$9,550 to fund Ripley field maintenance, \$70,074 in additional tree removal service funding among other smaller increases. In exchange for services, the Light Fund provides \$10,000 in funding for maintenance around power lines and Recreation \$15,000 for the maintenance of various fields and park properties. Expenses associated with the maintenance of Schools' athletic fields have been separated from the appropriation due to changes in accounting practices. The General Fund is proposed to support 97.2% or \$876,592 of planned expenditures.

Division Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Parks & Trees					
<u>Operating</u>					
Personnel Services	\$ 455,356	\$ 516,419	\$ 525,342	\$ 546,224	\$ 546,224
Purchased Services	93,520	122,442	150,103	221,799	208,703
Supplies	115,576	129,604	134,047	156,570	156,570
Other Charges	3,629	2,842	3,360	5,095	5,095
Less: Direct Pay	-	-	(15,000)	(15,000)	(15,000)
Subtotal	\$ 668,081	\$ 771,307	\$ 797,852	\$ 914,688	\$ 901,592
Total Operating Expense	\$ 668,081	\$ 771,307	\$ 797,852	\$ 914,688	\$ 901,592
<u>Capital</u>					
Capital Outlay	\$ 111,576	\$ -	\$ 42,500	\$ 57,500	\$ 57,500
Borrowed Funds	-	-	-	1,100,000	-
Subtotal	\$ 111,576	\$ -	\$ 42,500	\$ 1,157,500	\$ 57,500
Total Division Expense	\$ 779,657	\$ 771,307	\$ 840,352	\$ 2,072,188	\$ 959,092

Division Funding Sources



Public Works – Cemetery

FY23 Budget Highlights

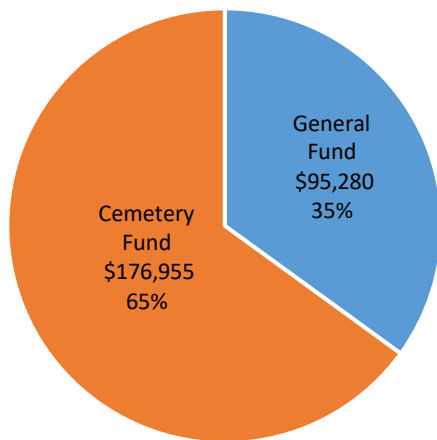
The FY23 Cemetery total operating appropriation is proposed to increase by 2.4% or \$7,429 compared to FY22. The proposed budget includes increased funding to support contractual landscaping services for the annual fall and spring cleanup needs in Sleepy Hollow Cemetery and a \$9,440 increase in tree removal services funding. The General Fund is proposed to support 35.0% or \$95,280 of planned operating expenditures as the Cemetery Fund provides the remaining 65.0% and 100.0% of capital expenditures.

Division Financial Overview

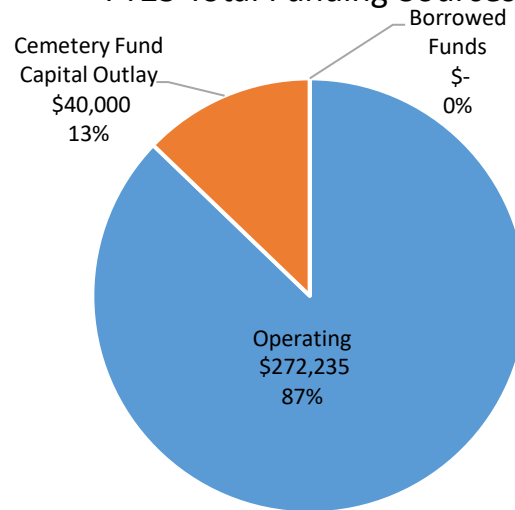
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Cemetery					
<u>Operating</u>					
Personnel Services	\$ 87,717	\$ 93,120	\$ 111,343	\$ 111,343	\$ 111,343
Purchased Services	97,463	102,478	138,525	148,144	144,634
Supplies	11,062	5,198	14,223	16,429	15,429
Other Charges	476	210	715	830	830
Subtotal	\$ 196,718	\$ 201,006	\$ 264,806	\$ 276,745	\$ 272,235
Total Operating Expense	\$ 196,718	\$ 201,006	\$ 264,806	\$ 276,745	\$ 272,235
<u>Capital</u>					
Cemetery Fund Capital Outlay	\$ 14,696	\$ 38,912	\$ 40,000	\$ 40,000	\$ 40,000
Borrowed Funds	-	-	-	-	-
Subtotal	\$ 14,696	\$ 38,912	\$ 40,000	\$ 40,000	\$ 40,000
Total Division Expense	\$ 211,414	\$ 239,918	\$ 304,806	\$ 316,745	\$ 312,235

Division Funding Sources

FY23 Funding Sources



FY23 Total Funding Sources



Public Works – 133 & 135 Keyes Road

FY23 Budget Highlights

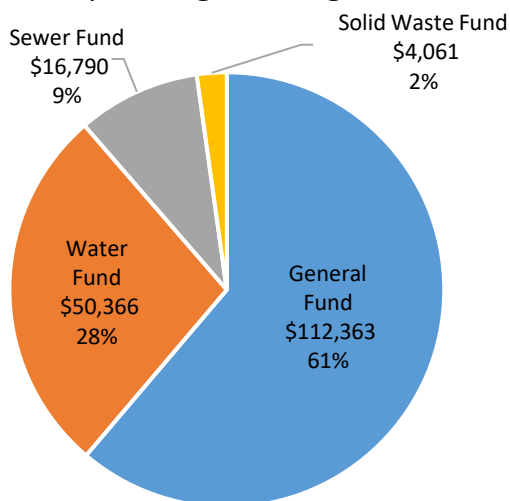
The FY23 133 & 135 Keyes Road total operating appropriation is proposed to increase by 47.0% or \$58,657 compared to FY22. The proposed budget includes funding to support increase custodial services and cardboard recycling expenses. Contributions from the Water, Sewer, and Solid Waste Funds help support the expense of housing the Public Works staff and equipment. The General Fund is proposed to support 61.2% or \$112,363 of planned expenditures.

Division Financial Overview

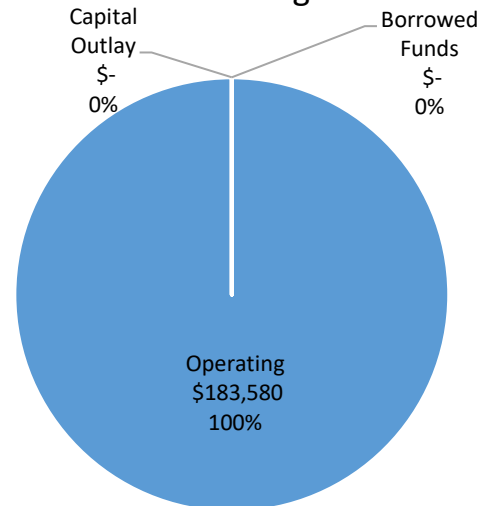
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
133 & 135 Keyes Road					
<u>Operating</u>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	101,218	99,073	119,423	178,080	178,080
Supplies	3,672	2,539	5,500	5,500	5,500
Other Charges	-	19,552	-	-	-
Subtotal	\$ 104,890	\$ 121,164	\$ 124,923	\$ 183,580	\$ 183,580
Total Operating Expense	\$ 104,890	\$ 121,164	\$ 124,923	\$ 183,580	\$ 183,580
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 104,890	\$ 121,164	\$ 124,923	\$ 183,580	\$ 183,580

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Public Works – Capital Accounts

FY23 Budget Highlights

The FY23 Road Improvements budget is proposed to increase by \$984,126 or 47.4% compared to the FY22 budget. The budget includes \$2.3 million in debt authorization as well as approximately \$680,000 in Chapter 90 State Aid. The Drainage Program is proposed to increase by \$562,000 in borrowed funds compared to FY22. Heavy Equipment is proposed to receive \$340,000 in capital outlay funds and \$362,000 in borrowed funds to support the purchase and replacement of equipment.

Division Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Capital Accounts					
<u>Road Improvements</u>					
Capital Outlay	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
Borrowed Funds	1,400,000	1,400,000	1,400,000	4,213,000	2,382,000
State Aid - Chapter 90	810,356	677,874	677,874	680,000	680,000
Subtotal	\$ 2,310,356	\$ 2,177,874	\$ 2,077,874	\$ 4,893,000	\$ 3,062,000
<u>Drainage Program</u>					
Capital Outlay	\$ 151,300	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	210,000	1,251,000	772,000
Subtotal	\$ 151,300	\$ -	\$ 210,000	\$ 1,251,000	\$ 772,000
<u>Sidewalk Management</u>					
Capital Outlay	\$ 100,000	\$ 16,800	\$ -	\$ -	\$ -
Borrowed Funds	-	-	140,000	537,000	-
Subtotal	\$ 100,000	\$ 16,800	\$ 140,000	\$ 537,000	\$ -
<u>Heavy Equipment</u>					
Capital Outlay	\$ 308,113	\$ 157,869	\$ -	\$ 340,000	\$ 340,000
Borrowed Funds	-	-	480,000	362,000	362,000
Subtotal	\$ 308,113	\$ 157,869	\$ 480,000	\$ 702,000	\$ 702,000
Total Capital Accounts Expense	\$ 2,869,769	\$ 2,352,543	\$ 2,907,874	\$ 7,383,000	\$ 4,536,000

Public Works – Street Lighting

FY23 Budget Highlights

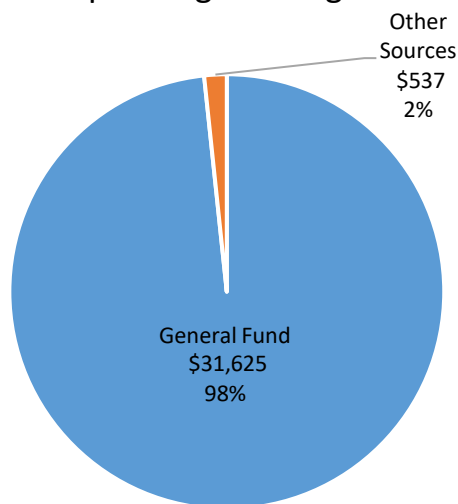
The FY23 Street Lighting total operating appropriation is proposed to increase 15.0% or \$4,125 compared to FY22. A small contribution from Other Sources, the Town's Trust Funds, is planned to support \$537 of expenses. The General Fund is proposed to support 98.3% or \$31,088 of planned expenditures.

Division Financial Overview

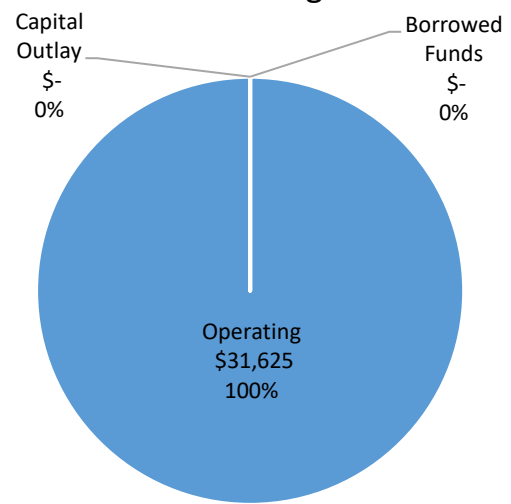
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Street Lighting					
<u>Operating</u>					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Services	28,630	25,188	27,500	31,625	31,625
Supplies	-	-	-	-	-
Other Charges	-	-	-	-	-
Subtotal	\$ 28,630	\$ 25,188	\$ 27,500	\$ 31,625	\$ 31,625
Total Operating Expense	\$ 28,630	\$ 25,188	\$ 27,500	\$ 31,625	\$ 31,625
<u>Capital</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
Total Division Expense	\$ 28,630	\$ 25,188	\$ 27,500	\$ 31,625	\$ 31,625

Division Funding Sources

FY23 Operating Funding Sources



FY23 Total Funding Sources



Unclassified – Town Employee Benefits

Mission Statement

The purpose of this funding is to provide for various miscellaneous benefit costs arising from the provisions of the Town's Personnel Bylaws, state statute, and collective bargaining agreements.

FY23 Budget Highlights

This budget is proposed to decrease by \$48,391 or 64.5% compared to the FY22 appropriation. At the end of FY21, no funding of the current appropriation was encumbered and reserved toward meeting the sick leave buyback liability. The accumulated balance on June 30, 2021, for sick leave buyback was \$34,085.

Overview

The specific components of this budget are as follows:

Unused Sick Leave: This benefit is received only upon retirement in accordance with collective bargaining agreements and the provisions of the Personnel Bylaw, Section 11.3. Action at the 1992 Annual Town Meeting restricted this payment for non-union employees to those hired prior to July 1, 1992. The collective bargaining agreement with the Public Safety Dispatchers contains this identical provision. Agreements with Police and Fire Unions restrict eligibility to police officers hired prior to January 1, 2011, and to firefighters hired prior to July 1, 2011. For eligible employees terminating by reason of retirement, the maximum payoff is 62 days of pay. In the Fire Union contract, the maximum payoff is established as 65 days.

Contract Buyback Rules

Police	%	Max Payable
Prior to 1/1/92	50%	62.0 Days
1/1/92 - 12/31/96	40%	49.6 Days
1/1/97 - 12/31/01	30%	37.2 Days
1/1/02 - 12/31/10	25%	31.0 Days

While the annual expenditure for this benefit is erratic and unpredictable, the Town's financial statements measure the expected future liability, and the budget provision seeks to allow for probable eligible retirements.

Fire

Prior to 7/1/11	50%	65.0 Days
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Public Safety Medical Disability: Chapter 41, section 100B of the Mass. General Laws, accepted by Article 10 of the 1976 Annual Town Meeting, permits the Town to indemnify police officers and firefighters who are retired on accidental disability for medical expenses incurred during their retirement. Such expenses must be "the natural and proximate result of the disability for which the police officer or firefighter was retired." Normally, these expenses are items not reimbursable by the Town's Health insurance plans or co-insurance payments.

The statute does not require the Town to make payments in excess of funds appropriated for the purpose, but the Town's past practice suggests that it makes every practical effort to cover eligible expenses. At present, this account is projected to cover only minor expenses such as office visits and prescriptions not covered by the retiree's health insurance plan.

Employee Assistance Program: The proposed budget funds an annual contract with Corporate EAP Resources, Inc. This agreement provides services such as orientation and training sessions, workshops to improve communication and team building, personal development seminars, and one-on-one confidential counseling services.

Unclassified – Town Employee Benefits

Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Town Employee Benefits					
Benefits Type					
Unused Sick Leave	\$ -	\$ 2,856	\$ 65,000	\$ 23,061	\$ 23,061
Public Safety Ch. 41 §100 B	-	-	2,500	887	887
Employee Assistance Program	7,878	34,878	7,500	2,661	2,661
To Sick Leave Buyback Reserve	-	-	-	-	-
Other Employee Benefit	92,122	-	-	-	-
Subtotal	\$ 100,000	\$ 37,734	\$ 75,000	\$ 26,609	\$ 26,609
Total Operating Expense	\$ 100,000	\$ 37,734	\$ 75,000	\$ 26,609	\$ 26,609
Total Division Expense	\$ 100,000	\$ 37,734	\$ 75,000	\$ 26,609	\$ 26,609

Funding Plan	FY22 Budget	% of Budget	FY23 Proposed	% of Budget	% Δ
General Fund - Operating	\$ 75,000	100.0%	\$ 26,609	100.0%	-64.5%

As shown below, this account representing fiscal years FY18 to FY21 is only for the General Fund “Town Liability”. The Concord Public Schools (CPS) liability is payable from the annual CPS appropriation. The Total Liability is shown in the Annual Financial Statements. Enterprise Fund Liabilities are paid from those funds.

To cover this expected payout, the Town allocates funding each year to the Sick Leave Buyback “Reserve”. Due to the impact of the COVID-19 pandemic on the Town’s finances, no additional funding was added in FY21 resulting in an ending balance of \$34,085.

General Fund Sick Leave Buyback Liability at June 30th

Personnel Type	FY18	FY19	FY20	FY21
Police Union	\$ 209,468	\$ 153,075	\$ 118,412	\$ 31,697
Fire Union	631,582	555,356	377,313	312,031
All Other Town Government	349,148	293,396	264,846	258,183
Total Town Liability	\$1,190,198	\$1,001,827	\$ 760,570	\$ 601,911
CPS Employees	1,345,482	1,280,295	1,016,109	777,420
Total Liability	\$2,535,681	\$2,282,122	\$1,776,679	\$1,379,331

General Fund Sick Leave Buyback Reserve

	Beginning Balance	Uses	Added @ 6/30	Ending Balance
FY18	\$ 188,538	\$ (34,826)	\$ 92,000	\$ 245,712
FY19	\$ 245,712	\$ (85,801)	\$ 90,000	\$ 249,911
FY20	\$ 249,911	\$ (162,565)	\$ -	\$ 87,348
FY21	\$ 87,348	\$ (53,263)	\$ -	\$ 34,085

Unclassified – Reserve Fund

Mission Statement

The purpose of this contingency account is to allow the Finance Committee to meet extraordinary or unforeseen expenditures that may arise during the year.

FY23 Budget Highlights

This budget represents no change from that of the FY22 budget. This account is 0.18% of the appropriation proposed and is under the jurisdiction of the Town Manager.

Overview

The Reserve Fund is an appropriated contingency account that is allocated during the year by vote of the Finance Committee pursuant to petition of the Town Manager on behalf of departments. In accordance with the provisions of Massachusetts General Laws Chapter 40, section 6, it is intended to meet “extraordinary or unforeseen expenditures.”

While the Reserve Fund may be allocated for any Town purpose, the original Reserve Fund budget of each year has not been used for Education operating budgets (except through supplemental appropriations specifically earmarked by Town Meeting vote). This is because the Concord Public School Committee has the legal authority to transfer appropriations within the overall amount appropriated to it by Town Meeting. The Town Manager has no similar authority to make transfers among the 16 separate appropriation accounts that constitute the Town Budget Article to be voted by the 2022 Annual Town Meeting (Article 9).

Requests from Town departments are first reviewed by the Chief Financial Officer and approved by the Town Manager before being submitted to the Finance Committee for its consideration. During FY21, the Finance Committee approved \$225,000 in transfers to other accounts.

Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Reserve Fund					
<u>Financial Activity</u>					
Original Appropriation	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Total Transferred	-	(225,000)	N/A	N/A	N/A
Balance Unexpected <i>(Returned to Revenue)</i>	\$ 225,000	\$ -	N/A	N/A	N/A
<u>Funding Plan</u>					
General Fund - Operating	FY22 Proposed \$ 225,000	% of Budget 100.0%	FY23 Proposed \$ 225,000	% of Budget 100.0%	% Δ 0.0%

Unclassified – Salary Reserve

Mission Statement

The purpose of this funding is to allow the Town to pay for salary adjustments occurring in each of the Town's 6 separate appropriation accounts and sub-accounts that include salary funds.

FY23 Budget Highlights

Proposed funding is intended to provide scale adjustment, step, merit, and collective bargaining costs as well as reclassification and market adjustments pursuant to the plan.

Overview

Funding for salary adjustments is appropriated to a single reserve account and then, pursuant to the authorization of Town Meeting, is transferred (after the July 1 start of the fiscal year) to the various operating accounts based upon actual requirements. In accordance with the Town Meeting vote, the Town Manager reports all transfers to both the Board of Selectmen and the Finance Committee. This procedure avoids the need to estimate salary adjustment amounts in each of the 30 separate accounts and sub-accounts that include salary funds.

The FY23 recommendation is projected to be sufficient for approximate market adjustments of non-union staff and for the funding of existing collective bargaining agreements (CBAs). In accordance with Section 10.2 of the Personnel Bylaw, the Town Manager and Personnel Board will jointly establish the FY23 step increase and merit pay plan prior to July 1, 2022.

The FY22 compensation plan allowed for an average 4.0% pay increase for market adjustments effective July 1st, 2021, due to the impact of the COVID-19 pandemic and inflation on the Town's finances.

Only longevity increments scheduled for existing staff are included in the proposed departmental budgets. All other salary changes for FY23 are proposed for funding from this account.

Salary Adjustment 10 Year History - Non-Union Staff

Beginning Date	Fiscal Year	July 1st Structure Increase	Step / Merit Increase
7/1/2014	FY14	1.5%	2.5%
7/1/2015	FY15	1.5%	2.5%
7/1/2016	FY16	2.0%	2.5%
7/1/2017	FY17	2.5%	2.5%
7/1/2018	FY18	2.5%	2.5%
7/1/2019	FY19	2.5%	2.5%
7/1/2020	FY20	2.5%	2.5%
12/28/2020	FY21	2.5%	0.0%
7/1/2021	FY22	4.0%	0.0%
7/1/2022	FY23	TBD	TBD

Unclassified – Salary Reserve

Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Salary Reserve Fund					
<u>Financial Activity</u>					
Original Appropriation	\$ 1,168,988	\$ 250,000	\$ 700,000	\$ 1,057,934	\$ 1,057,934
Less					
Total Transfers	(814,041)	(624,236)	N/A	N/A	N/A
Encumbered	\$ (354,947)	\$ 374,236	N/A	N/A	N/A
Balance Unexpected	\$ -	\$ -	N/A	N/A	N/A
<i>(Returned to Revenue)</i>					

<u>Funding Plan</u>	FY22 Proposed	% of Budget	FY23 Proposed	% of Budget	% Δ
General Fund - Operating	\$ 700,000	100.0%	\$ 1,057,934	100.0%	51.1%

Note: The Salary Reserve Fund includes funds for outstanding collective bargaining agreements. FY21 utilized \$374,236 in encumbered funding to support that year's transfer.

Unclassified – Land Fund

Mission Statement

The purpose of this account is to facilitate the acquisition of land by providing resources for appraisals, surveys, and deposits.

FY23 Budget Highlights

General Fund support is proposed to increase by \$15,000 or 150% compared to FY22. The balance of the fund totaling \$25,000 is available for costs related to appraisals, surveys, and deposits in connection with land acquisition. This fund can accept gifts from private sources.

Overview

The Land Fund was established by Town Meeting vote on April 7, 1986 (Article 12). The Bylaw states that the Fund receives:

1. Appropriations voted at any Annual or Special Town Meeting;
2. Interest income on any available cash balance in the fund;
3. Gifts from private sources.

Financial Overview

Land Fund	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Operating					
Personnel Services	\$ -		\$ -	\$ -	\$ -
Purchased Services	2,019	10,000	10,000	25,000	25,000
Supplies	-		-	-	-
Other Charges	-		-	-	-
Subtotal	\$ 2,019	\$ 10,000	\$ 10,000	\$ 25,000	\$ 25,000
Funding Plan	FY22 Proposed	% of Budget	FY23 Proposed	% of Budget	% Δ
General Fund - Operating	\$ 10,000	100.0%	\$ 25,000	100.0%	150.0%

Historical Uses

	Land Fund History				
	FY19	FY20	FY21	FY22	FY23
Funding Sources					
Beginning Balance	\$ 12,607	\$ 25,440	\$ 24,146	\$ 24,191	\$ 34,191
Return of Deposit	10,000	-	-	-	-
Tax Levy	10,000	-	-	10,000	25,000
Gifts	-	-	-	-	-
Interest Earned	493	336	46	-	-
Total Available	\$ 33,100	\$ 25,777	\$ 24,191	\$ 34,191	\$ 59,191
Fund Uses					
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Land Purchase	-	-	-	-	-
Options	-	-	-	-	-
Appraisal, Legal, Surveying, etc.	7,659	1,631	-	-	-
Total Used	\$ 7,659	\$ 1,631	\$ -	\$ -	\$ -
Ending Balance	\$ 25,440	\$ 24,146	\$ 24,191	\$ 34,191	\$ 59,191

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Joint Accounts (Town & CPS)

Joint (Town-CPS) – Group Insurance

Mission Statement

The purpose of this funding is to provide for the cost of employee group insurance programs. The Town participates in a Joint Purchasing Group with 16 area towns and school districts. The Group Plan is self-funded, and rates are set to cover expected claims, reinsurance cost for large claims, and administrative costs negotiated with Tufts, Harvard Pilgrim, and Fallon Health Plans.

FY23 Budget Highlights

This budget represents a 12.5% increase in the General Fund appropriation from that of the FY22 budget and covers the employer share of group insurance costs for all town and Concord Public School (CPS) employees. Approximately 64% of Town employees and 54% of CPS employees select Town health insurance coverage. Pursuant to a July 2011 state law, a revised health plan design was implemented on June 1, 2012. A 3-year Mitigation Plan was agreed upon to set up a fund a Health Reimbursement Account to offset a portion of higher out-of-pocket costs incurred by plan participants.

Overview

This budget provides for the Town's share of the cost of employee group insurance programs. It covers both Town government and Concord Public School employees. The Town offers health, dental and basic life insurance programs on a contributory basis. State law requires that the Town's contribution rate can be no less than 50%. This is the rate the Town contributes for retirees, but the contribution rate for active employees is slightly higher depending on the plan option. Overall, the Town contributes approximately 55% of the cost for active employees. The Town also provides supplemental life insurance and a disability income protection plan on a group basis but, in accordance with state law, no Town contribution is paid for these programs.

The Town and Schools (CPS and CCRSD) successfully worked with our joint Town of Concord and Concord-Carlisle Regional School District Insurance Advisory Committee and through voluntary collective bargaining with the eleven town and school collective bargaining units. Pursuant to the objectives of the new state law, a new set of group health insurance plans was implemented on June 1, 2012, along with a 3-year Mitigation Plan to address the impacts of higher out-of-pocket expenses that will be incurred by subscribers.

The FY23 General Fund appropriation is proposed to increase by 12.5% or \$829,280 to \$7,468,322.

Joint (Town-CPS) – Group Insurance

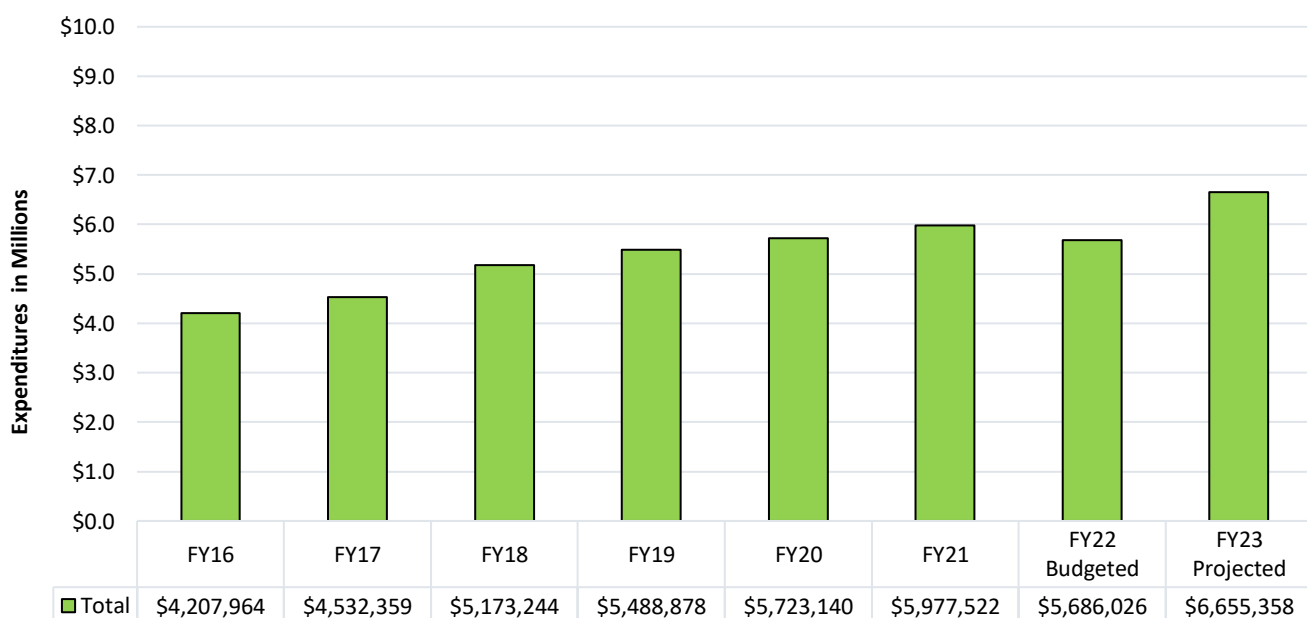
Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Group Insurance					
<u>Financial Activity</u>					
Health Insurance	\$ 5,723,140	\$ 5,977,522	\$ 5,686,026	\$ 6,655,358	\$ 6,655,358
Life Insurance	17,083	22,471	20,000	20,000	20,000
Dental Insurance	276,142	249,906	306,375	321,694	321,694
Other Prof. Services	31,350	19,519	30,000	30,000	30,000
Medicare Part B - Penalty Reimburse.	12,777	12,572	16,000	16,000	16,000
Employer Health Savings Accounts	225,520	205,520	221,000	325,000	325,000
Other, Cost Effective Plan Subsidy	-	-	359,640	100,000	100,000
Transfer to Insurance Reserve Fund	164,795	-	-	-	-
Transfer to OPEB Trust	-	-	-	-	-
Total Expenditure	\$ 6,450,807	\$ 6,487,510	\$ 6,639,042	\$ 7,468,052	\$ 7,468,052

<u>Funding Plan</u>	FY22 Proposed	% of Budget	FY23 Proposed	% of Budget	% Δ
General Fund - Operating	\$ 6,639,042	100.0%	\$ 7,468,052	100.0%	12.5%

Employer Health Insurance Expense History

Health Insurance Expense, Employer Share



Joint (Town-CPS) – Other Post-Employment Benefits

Mission Statement

The purpose of this funding is to supplement resources to cover the Actuarially Determined Contribution (ADC) associated with Other Post-Employment Benefits (OPEB).

FY23 Budget Highlights

This budget represents a 14.9% or \$181,152 increase in allocation over the FY22 budgeted amount. In FY23, an amount of \$1,401,347 has been proposed via Article 13 of the 2022 Annual Town Meeting warrant to cover the Actuarially Determined Contribution (ADC). The decrease is due to an adjustment in the amortization schedule, which smooths the total remaining unfunded liability equally over the next eight years. The Net OPEB Liability (NOL) is planned to be fully funded by 2039.

Overview

In June 2015, the Government Accounting Standards Board (GASB) approved two Statements related to Other Post-Employment Benefits (OPEB): GASB Statement No. 74. Financial Reporting for Postemployment Benefits other than Pensions effective for FY17 and GASB Statement No. 75. Accounting and Financial Reporting for Postemployment Benefits other than Pensions effective for FY19. With these new standards, the methodology and terminology for accounting for and reporting the OPEB liability, which is mainly the Town's responsibility to cover its share of health care benefits for qualified retirees, spouses, and survivors from the Town and CPS, has changed.

Prior to FY10, the Town budgeted funds to pay only the annual benefits for current qualified retirees, spouses and survivors from the Town and CPS. However, these "pay-as-you-go" contributions did not take into account the accrued liability associated with the future health care benefits for active employees nor did it fund the past accrued liability for current retirees, spouses, or dependents.

This Net OPEB Liability (NOL) is \$18.1 million as of June 30, 2021, and Funded Ratio is 62.4% with full funding expected in 2039.

Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Other Post Employment Benefits	\$ 1,697,950	\$ 1,500,000	\$ 1,220,195	\$ 1,467,851	\$ 1,467,851
<u>Funding Plan</u>	FY22 Proposed	% of Budget	FY23 Proposed	% of Budget	% Δ
General Fund - Operating	\$ 1,220,195	100.0%	\$ 1,467,851	100.0%	20.3%

Joint (Town-CPS) – Property and Liability Insurance

Mission Statement

This account funds property insurance coverage for all Town-owned property, liability coverage for Town officials, and special risk coverage for police and fire personnel. The objective is to provide affordable and comprehensive management of the Town's risks.

FY23 Budget Highlights

The General Fund share of this budget is proposed to be a 20.0% or \$63,000 increase in the appropriation of that of the FY22 budget to \$315,000. Various MIIA discounts have been received in recent years, but their continuation lacks predictability and, therefore, are not assumed in this proposed budget. In FY22, CCRSD contracted for Property Insurance on its own.

Overview

This account funds property insurance coverage for all Town-owned buildings and contents, vehicles, boilers, and machinery; liability coverage for Town officials; and special risk coverage for police and fire personnel. Insurance policies cover the Concord Public Schools, 51 Walden Street (Friends of the Performing Arts in Concord - "FOPAC"), the Emerson Building ("Emerson Umbrella"), and all properties of Town departments including assets of the Town enterprises (Light, Water, Sewer, and the Beede Facility).

The Town purchases blanket insurance coverage for all municipal and school buildings (with a current direct damage blanket limit of \$220 million) and approximately 260 vehicles of all kinds, from police cars to school buses to backhoes, against damage or loss. Coverage includes any construction projects that are undertaken during the year. Excess umbrella liability coverage of \$5 million is also purchased.

The Town is advised by an insurance consulting firm on an as-needed basis in order to guarantee the Town meets all insurance requirements and is able to respond to fluctuating market changes. The Deputy Town Manager manages the insurance program.

Joint (Town-CPS) – Property and Liability Insurance

Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Property & Liability Insurance					
<u>Insurance Expenses</u>					
Insurance Premiums	\$ 221,954	\$ 197,420	\$ 214,240	\$ 262,125	\$ 262,125
Claims	47,915	59,086	85,760	100,875	100,875
Other Professional Services	-	-	15,000	15,000	15,000
Insurance Reserve Fund Transfers	18,881	-	-		
Total Expenditure	\$ 288,750	\$ 256,506	\$ 315,000	\$ 378,000	\$ 378,000
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
<u>Premium Detail</u>					
Automobile	\$ 47,955	\$ 42,600	\$ 54,251	\$ 62,389	\$ 62,389
Cyber	11,573	10,281		-	-
General Liability, inc. Public Officials	67,139	59,642	67,711	77,868	77,868
Property	51,744	45,966	53,777	77,594	77,594
Police / Fire Medical	38,500	34,201	38,500	44,275	44,275
All Other	77,191	68,571	100,761	115,875	115,875
Early Payment Discount	(5,352)	(4,754)			
Total Expenditure	\$ 288,750	\$ 256,506	\$ 315,000	\$ 378,001	\$ 378,000
<u>Funding Plan</u>					
	FY22 Proposed	% of Budget	FY23 Proposed	% of Budget	% Δ
General Fund - Operating	\$ 315,000	100.0%	\$ 378,000	100.0%	20.0%

Joint (Town-CPS) – Unemployment & Workers’ Compensation

Mission Statement

This account covers the cost of personnel claims for both Town and School (K-8) unemployment and workers’ compensation insurance. Charges attributable to Enterprise departments are directly charged and do not appear here as allocable expenses.

FY23 Budget Highlights

Unemployment Compensation: Eligible individuals receive a weekly benefit amount of approximately 50% of their average weekly wage, up to the maximum set by law. As of October 2021, the maximum weekly benefit amount is \$974 per week.

Workers Compensation: “Administrative services” is for a claims administration service contract.

Overview

The Unemployment Compensation account covers the cost of claims for both Town and School (K-8) personnel involving layoff from service, layoff from subsequent employment, resignation due to a spouse's relocation, and under-employment. Employers pay a varying percent of covered payroll to the Commonwealth's Division of Unemployment Assistance. Public employers are also given the choice of paying this payroll tax or choosing the “reimbursement method.” Concord has chosen this alternative method, which means that it pays for actual claims incurred.

The budget recommendation allows for a continuation of the level of claims experienced in recent years. While the Town does not foresee any circumstance requiring extensive staff reductions, claims can arise from a variety of situations. The most common situations are termination for performance reasons and layoff from a subsequent employer.

The Workers’ Compensation account covers medical expenses for Town and School employees injured on the job. Salary continuation costs are charged to each department's budget. The Town’s cost experience over the years has been highly favorable. The School Department (for CPS employee coverage only, not CCRSD) and the Town administration have jointly retained consulting services, claims administration services, and stop-loss reinsurance coverage.

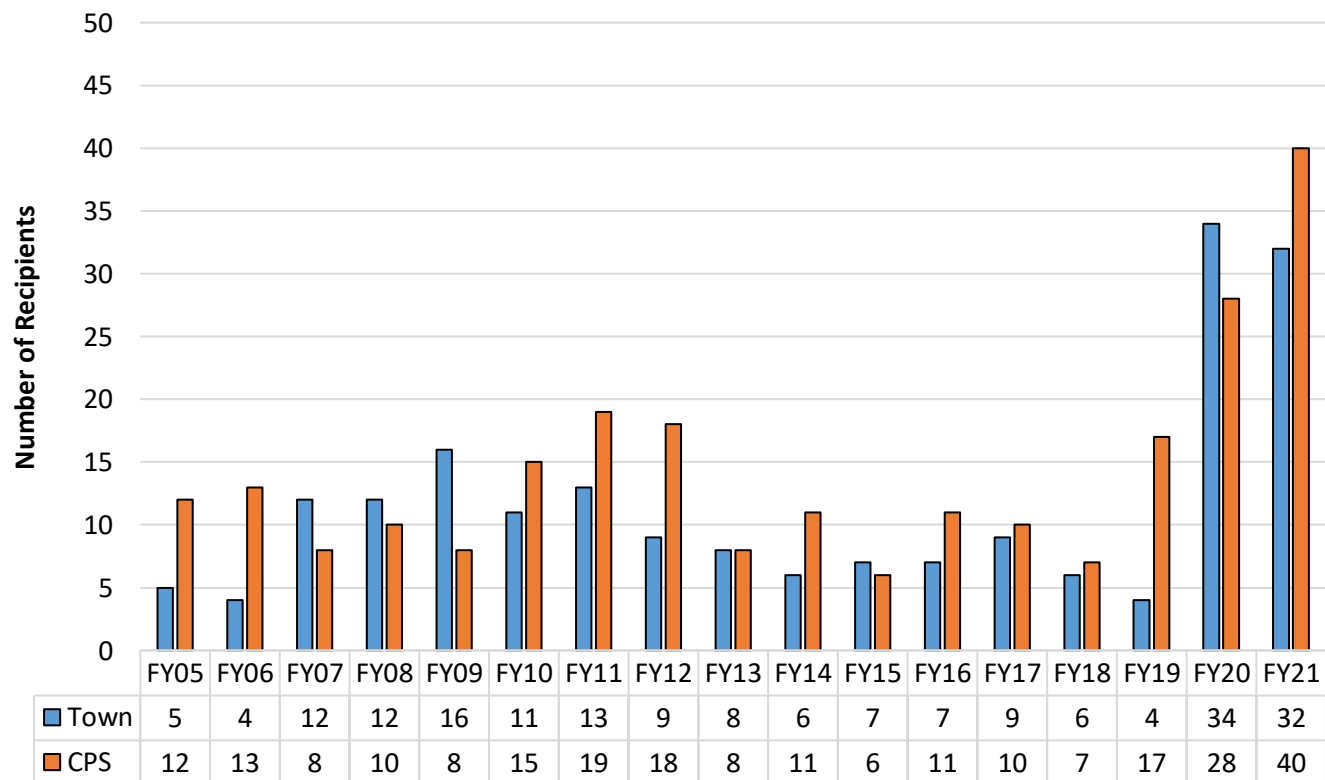
Joint (Town-CPS) – Unemployment & Workers' Compensation

Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Unemployment & Workers' Comp.					
Financial Activity					
Unemployment Compensation	\$ 118,716	\$ 75,057	\$ 120,000	\$ 120,000	\$ 120,000
Workers' Compensation					
Other Prof. Technical Services	22,719	22,467	25,000	25,000	25,000
Reinsurance/Stop-Loss	45,748	53,956	58,075	60,000	60,000
Workers' Comp. Claims	1,632	726	-		
Medical Expenses	21,182	33,351	50,500	57,450	57,450
Total Expenditure	\$ 209,997	\$ 185,557	\$ 253,575	\$ 262,450	\$ 262,450
Funding Plan					
	FY22 Proposed	% of Budget	FY23 Proposed	% of Budget	% Δ
General Fund - Operating	\$ 253,575	100.0%	\$ 262,450	100.0%	3.5%

Unemployment History

Unemployment Compensation History



Joint (Town-CPS) – Retirement

Mission Statement

The purpose of this funding is to provide for the cost of the Town's required annual payment to the Concord Contributory Retirement System, determined pursuant to a funding schedule based upon a biennial actuarial valuation. The Concord Retirement System is one of 106 Boards functioning as part of a statewide defined benefit pension system operated for all eligible employees of Massachusetts state and local government, in lieu of the federal Social Security system.

FY23 Budget Highlights

This budget represents a 0.9% decrease compared to the appropriation from that of the FY22 budget. The Town's FY23 Retirement Assessment is \$3,381,101 or \$31,743 lower than FY22. This is due to a split in the total assessment to be paid by the Town that totals \$4,882,471. The remaining \$1,501,370 is proposed to come from the Pension Reserve Account. The Pension Reserve Account was established in the 1990's to help mitigate spikes in the annual assessment. As the Town is nearing the end of its unfunded liability amortization, and due to favorable investment performance, the Town was able to revise its drawn down schedule beginning in FY22. As of the January 1, 2021, Actuarial Valuation, Concord has a Net Pension Liability of \$11.5 million and a funded ratio of 94.6%, which makes Concord among the top funded public retirement systems in the State with a schedule to be fully funded by FY29.

Overview

The Concord Retirement Board administers a defined benefit contributory retirement plan established under Massachusetts General Laws Chapter 32 that is partially funded by employee contributions and is supervised by the Public Employee Retirement Administration Commission (PERAC), Commonwealth of Massachusetts.

Employer groups covered by the System include the Town of Concord (including the Concord Public School Department, CPS), the Concord-Carlisle Regional School District (CCRS) and the Concord Housing Authority (CHA).

The Retirement System covers substantially all municipal employees working at least 25 hours per week, except for teaching personnel (who are members of the State Teachers Retirement System, a single statewide system for which the employer cost is covered by the state budget).

Employees contribute varying rates dependent on the date of membership in the system. New members since July 1, 1996, contribute 9% of regular compensation. Overtime and other forms of "bonus" pay are excluded both for employee contribution purposes and from the calculation of retirement benefits. *State legislation enacted in the 2011 session (Chapter 176) makes substantial changes affecting new hires on and after April 2, 2012, but the impact of these changes on pension liabilities will be gradual and in the near term not significant.

Joint (Town-CPS) – Retirement

Financial Overview

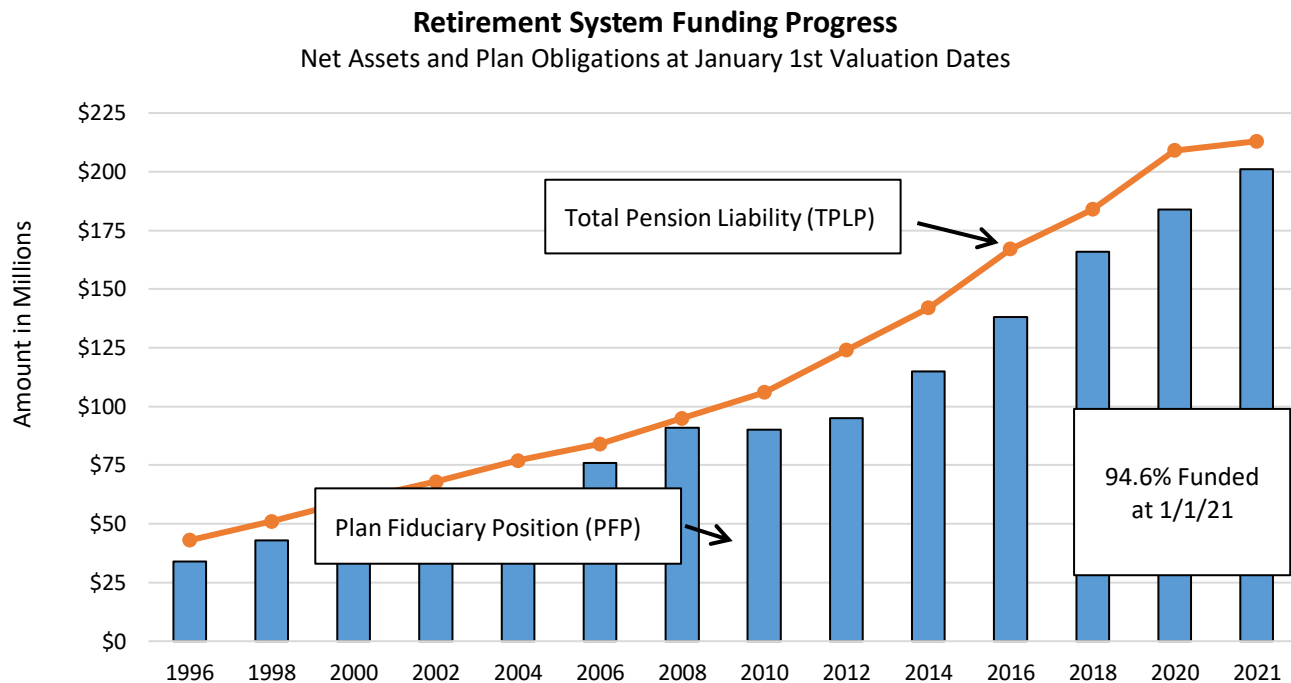
	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Retirement					
<u>Financial Activity</u>					
Required Employer Share	\$ 5,111,075	\$ 5,611,445	\$ 5,623,040	\$ 5,871,857	\$ 5,871,857
Transfer to (from) Pension Res. Fund	(143,197)	(671,992)	(1,331,348)	(1,501,370)	(1,501,370)
Total Expenditure	\$ 4,967,878	\$ 4,939,453	\$ 4,291,692	\$ 4,370,487	\$ 4,370,487
<u>Funding Source</u>					
General Fund	\$ 3,965,861	\$ 4,064,734	\$ 3,412,844	\$ 3,381,101	\$ 3,381,101
Light Fund	752,565	650,908	666,537	753,957	753,957
Water Fund	146,719	126,942	124,623	136,935	136,935
Sewer Fund	36,680	31,735	31,156	34,234	34,234
Swim & Fitness Fund	66,053	65,134	56,532	64,260	64,260
Pension Reserve	143,197	671,992	1,331,348	1,501,370	1,501,370
Total	\$ 5,111,075	\$ 5,611,445	\$ 5,623,040	\$ 5,871,857	\$ 5,871,857
<u>Pension Reserve Fund</u>					
Transfer to (from)	\$ (143,197)	\$ (671,992)	\$ (1,331,348)	\$ (1,501,370)	\$ (1,501,370)
<u>Funding Plan</u>					
	FY22 Proposed	% of Budget	FY23 Proposed	% of Budget	% Δ
General Fund - Operating	\$ 3,412,844	79.5%	\$ 3,381,101	77.4%	-0.9%
Enterprise Actuarial Charges					
Light Fund	666,537	15.5%	753,957	17.3%	15.8%
Water Fund	124,623	2.9%	136,935	3.1%	7.9%
Sewer Fund	31,156	0.7%	34,234	0.8%	7.9%
Swim & Fitness Fund	56,532	1.3%	64,260	1.5%	-1.3%
Total	\$ 4,291,692	100.0%	\$ 4,370,487	100.0%	-0.9%

Retirement System

The 106 Local Retirement Boards operate under the rules of MGL Ch. 32. Most small towns are members of a County Retirement System. The Concord Retirement Board is a five-member body consisting of the Town Accountant, 2 elected members, 1 appointee of the Board of Selectmen, and 1 member appointed by the other four members. The system is administered with the assistance of the Town's Finance Department; the Town Treasurer is custodian of the System's assets. The Board is supervised by a state agency, the Public Employee Retirement Administration Commission (PERAC).

The System is "unfunded" in that, since its inception in 1937, and continuing until 1992, the employer contribution had been related solely to pension payments for current retirees. A "funded" system would require that, upon retirement, assets had been accumulated on behalf of each member sufficient, with continued investment earnings, to meet pension obligations for the projected life of the beneficiary. The "unfunded liability" of a system is a measure of the shortfall between projected actuarial obligations and accumulated assets. A pension system can be fully funded at one point in time and then be underfunded later even while making required funding plan payments if the investment yield falls below the actuarial projection. Concord's assumed annual investment yield for the purpose of calculating its future obligations is 6.75%.

Joint (Town-CPS) – Retirement



As of January 1, 2021, the Town of Concord's Retirement Fund had a Total Pension Liability of \$213,155,192, Plan Fiduciary Position of \$201,633,055, and Net Pension Liability of \$11,522,137.

Recognizing the adverse fiscal implications of a funding shortfall, the Town of Concord commenced in 1978 a program of funding its accumulated past service liability. On January 1, 1993, assets amounting to \$5,492,405 were transferred from the special "Pension Reserve" fund to the Retirement System in connection with the formal adoption of a twenty-year funding plan to amortize the remaining unfunded liability. As of January 1, 2021, the Retirement System was 94.6% funded.

Plan obligations include the impact of acceptance by the 1998 Town Meeting of a state law governing cost of living adjustments (COLA) to retirees. The COLA statute provided for a pension increase equal to the social security percentage increase each year, or 3%, whichever is less, on the first \$12,000 of annual pension payment. The 1999 State Legislature enacted a further revision, permitting the granting of a full 3% COLA adjustment on the first \$12,000 per year, without regard to whether the federal Social Security adjustment was lower than 3%. This revision was accepted by a 2000 Town Meeting vote. During the 2020 Town Meeting vote, residents approved an increase in the first \$12,000 subject to COLA adjustments to \$14,000 per year. The Concord Retirement Board's Funding Plan assumes a 3% annual COLA on the first \$14,000.

In addition to the system's assets, the Town continues to maintain a Pension Reserve Fund that had a market value of \$12.14 million on January 1, 2022.

The Pension Fund contribution required from the employers from the Town assessment for FY23 totaling \$5,871,857. The difference between the required employee contribution of \$5,871,857 and the funding from the General and Enterprise Funds of \$4,370,487 is \$1,501,370. This may be drawn from the Pension Reserve Fund.

Concord's funded ratio as of January 1, 2022, ranked 8th out of 105 retirement boards as reported on PERAC's and the State of Massachusetts' website.

Joint (Town-CPS) – Medicare / Social Security

Mission Statement

The purpose of this funding is to provide for the costs of the Town's Social Security and Medicare obligations.

FY23 Budget Highlights

The General Fund Cost for the Town's share of Medicare coverage is projected to remain level funded at \$800,000 compared to historical actual amounts. Social Security coverage applies to those Town and School employees not members of the Town's retirement system under state law (M.G.L., Chapter 32). The General Fund cost for FY23 is projected to increase by 28.9% from \$110,207 in FY22 to \$142,064 in FY23. Total costs for both Medicare and Social Security are proposed to increase by 3.5% or \$31,857.

Overview

Medicare Tax: Federal legislation enacted in 1986 extended mandatory Medicare coverage to employees of state and local governments who were hired on or after April 1, 1986. Covered employees are required to pay withholding tax of 1.45% on regular earnings, matched by an equal 1.45% from the employer. This budget covers the employer share for both the Town and CPS employees. Possible escalation in cost is related directly to the rate of employee turnover. Since inception of this tax, the covered percentage of the gross payroll has risen.

Social Security Tax: Pursuant to legislation enacted by Congress in 1990 and effective July 1, 1991, town and CPS non-certified employees who are not members of the Town's retirement system are required to be covered by Social Security. The Town and the employee each pay the Social Security tax of 6.2%. From January 1, 2011, to December 31, 2012, the employee tax was reduced to 4.2% by an act of Congress, but the employer share remains unchanged at 6.2%. Membership in the Town's retirement system requires a minimum 25-hour per week permanent position. Thus, most part-time employees are covered by Social Security. Departments placing particular emphasis on part-time employment include Recreation (including the Beede Swim & Fitness Center), Library, and Concord Public Schools. Employees required to pay the Social Security tax also lose exemption from the requirement to pay the Medicare tax even if initially hired by the Town prior to April 1, 1986.

Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Social Security & Medicare					
<u>Tax</u>					
Medicare	\$ 740,466	\$ 764,438	\$ 800,000	\$ 800,000	\$ 800,000
Social Security	97,352	74,229	110,207	142,064	142,064
Total Expenditure	\$ 837,819	\$ 838,666	\$ 910,207	\$ 942,064	\$ 942,064
<u>Funding Plan</u>					
General Fund - Operating	\$ 910,207	100.0%	\$ 942,064	100.0%	3.5%
Total	\$ 910,207	100.0%	\$ 942,064	100.0%	3.5%

Joint (Town-CPS) – Debt Service

Mission Statement

The mission of the Finance Director in managing the Debt Service account is to achieve the lowest possible interest cost while meeting the Town's capital financing requirements and maintaining the Town's credit rating.

FY23 Budget Highlights

In May 2020, Moody's Investor Services reviewed Concord's fiscal management and reaffirmed the Town's credit rating of Aaa, the highest rating category. Concord has maintained this rating since 1987. With a credit rating of Aaa, the Town is deemed to be among the most credit worthy of municipalities and can borrow funds at favorable rates. The debt service shown in this section does not include the assessment to the Concord – Carlisle Regional School District for payment to cover the borrowing for the new Concord – Carlisle High School.

Overview

This budget provides for principal and interest repayment on the Town's tax-supported long-term debt, short-term note interest for cash flow and construction financing needs, and costs associated with debt issuance. All debt is issued as "General Obligation" based on the full faith and credit of the Town, but debt issued on behalf of the Town's enterprises (Water, Sewer, Light) is supported fully by the respective enterprise revenue. This budget, however, shows only the General Fund debt service (principal and interest repayment) and costs.

Capital financing and debt management policy for debt supported by property taxation within the levy limit is subject to the following guidelines:

- The total General Fund budget allocation for capital needs should be in the range of 7-8%;
- One-third of capital needs should be met from current resources; the cost of borrowing (principal and interest repayment, together with related issuance costs and short-term interest expense) should not exceed approximately 5% of the current General Fund resource budget;
- A rapid debt repayment schedule should be maintained for tax-supported debt, with a goal (for "within the levy limit" debt) of 65% repayment within five years and 90% repayment within ten years.
- These guidelines serve several important purposes:
- Capital investment needs are not "squeezed out" of the budget by the demands of current operations;
- The appetite for meeting capital needs through potentially excessive borrowing is controlled;
- Rapid repayment schedules serve to hold down the amount expended in the form of interest costs; and new capacity for debt issuance is continually made available, thereby enabling newly recognized capital needs to be addressed annually; rapid principal repayment serves as a key foundation element of the Town's Aaa credit rating.

Debt supported through a ballot vote to exclude such debt from the property tax levy limit ("excluded debt"), is above the base 7-8% budget policy allocation and may be structured for a longer repayment depending on the nature of the project. Revenue-supported debt (water, sewer, light) is subject to guidelines, which relate to the useful life of the project and the current interest rate environment. Generally, debt issued for longer periods and/or with a slower repayment schedule incurs a higher interest rate.

Joint (Town-CPS) – Debt Service

Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Request	FY23 Recommended
Debt Service					
<u>Long Term Debt</u>					
Town Principal	\$ 2,881,667	\$ 2,620,833	\$ 2,874,300	\$ 2,881,000	\$ 2,881,000
Town Interest	550,907	566,372	550,000	542,350	542,350
Subtotal	\$ 3,432,574	\$ 3,187,205	\$ 3,424,300	\$ 3,423,350	\$ 3,423,350
School Principal	630,000	670,500	631,700	615,000	615,000
School Interest	117,150	141,307	111,370	126,752	126,752
Subtotal	\$ 747,150	\$ 811,807	\$ 743,070	\$ 741,752	\$ 741,752
Refund Savings		-	-	-	-
Within the Levy Limit Total	\$ 4,179,724	\$ 3,999,012	\$ 4,167,370	\$ 4,165,101	\$ 4,165,101
Town Excluded Principal	87,632	264,403	266,209	268,052	268,052
Town Excluded Interest	12,161	79,391	68,835	58,242	58,242
Subtotal	\$ 99,793	\$ 343,794	\$ 335,044	\$ 326,294	\$ 326,294
School Excluded Principal	2,450,000	2,342,000	2,384,000	2,225,000	2,225,000
School Excluded Interest	602,227	690,073	531,095	435,210	435,210
Subtotal	\$ 3,052,227	\$ 3,032,073	\$ 2,915,095	\$ 2,660,210	\$ 2,660,210
Excluded Debt Total	\$ 3,152,020	\$ 3,375,867	\$ 3,250,139	\$ 2,986,504	\$ 2,986,504
Long-Term Debt Total	\$ 7,331,744	\$ 7,374,879	\$ 7,417,509	\$ 7,151,605	\$ 7,151,605
<u>Short-Term Debt</u>					
BAN Interest within Levy Limit	\$ 76,000	\$ -	\$ -	\$ 70,000	\$ 70,000
<u>Issuance Costs</u>					
Issuance Costs within Levy Limit	\$ 9,580	\$ -	\$ -	\$ -	\$ -
Total	\$ 7,417,324	\$ 7,374,879	\$ 7,417,509	\$ 7,221,605	\$ 7,221,605
<u>Funding Plan</u>	FY22 Proposed	% of Budget	FY23 Proposed	% of Budget	% Δ
General Fund - Within Levy Limit	\$ 4,167,370	56.2%	\$ 4,235,101	58.6%	1.6%
General Fund - Debt Exclusion	3,250,139	43.8%	2,986,504	41.4%	-8.1%
General Fund Total	7,417,509	100.0%	7,221,605	100.0%	-2.6%
Stabilization Fund Allocation	-	0.0%	-	0	0.0%
Total	\$ 7,417,509	0.0%	\$ 7,221,605	100.0%	-2.6%

Schools

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Schools – Concord Public Schools

Concord Public Schools

The mission of the Concord Public Schools and the Concord-Carlisle Regional School District is to educate all students to become independent lifelong learners, creative thinkers, caring citizens, and responsible contributors to our increasingly diverse global society. The core values are: academic excellence, empathic and respectful community, professional collaboration, educational equity, and continuous improvement. Core values were updated in 2018: excellence, engagement, perseverance, inclusions, and innovation. In addition, the School Committee and Administration set annual goals for student achievement and instruction, learning environment, professional collaboration, communication, and community engagement, as well as for infrastructure and operations.

FY23 Budget Highlights

The total FY23 CPS budget is proposed to increase by \$1,478,321 from \$41,708,424 to \$43,186,745 or by 3.54% as compared to the FY22 appropriation with FY21 K-8 enrollment as determined on December 28, 2021, being:

Grade	Number	Change
K-5	1,260	- 23
6-8	688	+ 4
Total	1,948	- 19

(Source: NESDEC, December 2021)

Schools Overview

Concord Public School (CPS) is managed by the School Superintendent with the guidance from a five-member elected School Committee, which provides policy and budgetary direction to the school administration.

Concord Public Schools (CPS) serves 1,948 students in grades K-8 as of October 1, 2021, which represents a decrease of 19 students compared to FY21. During the past decade, the enrollment has remained consistent between a high of 2,152 in FY13 and the 1,948 in FY22. The School Superintendent and School Committee carefully monitor enrollment projections as well as other factors that could impact enrollment such as new housing projects and pre-school enrollment levels.

For more information regarding the Concord Public Schools' FY23 budget, please visit www.concordps.org.

Schools – Concord Public Schools

CPS Financial Overview

	FY20 Budgeted	FY21 Budgeted	FY22 Budgeted	FY23 FinCom. GL	FY23 School Com. GL
Concord Public Schools (CPS)					
<u>Program Area</u>					
Regular Education	\$ 23,590,272	\$ 22,871,572	\$ 23,969,302		\$ 24,955,871
Special Education	8,495,519	10,715,627	10,379,659		10,775,057
Operations	5,282,228	5,288,870	5,479,794		5,477,614
Administration	1,960,747	1,808,622	1,771,119		1,869,636
Fixed Cost	61,397	92,502	108,550		108,567
Subtotal	\$ 39,390,163	\$ 40,777,193	\$ 41,708,424	\$ 43,186,745	\$ 43,186,745
Total CPS Operating Expense	\$ 39,390,163	\$ 40,777,193	\$ 41,708,424	\$ 43,186,745	\$ 43,186,745
<u>Capital</u>					
Current Resources	\$ -	\$ -	\$ -	\$ -	\$ -
Borrowed Funds	900,000	830,000	900,000	900,000	900,000
Subtotal	\$ 900,000	\$ 830,000	\$ 900,000	\$ 900,000	\$ 900,000
Total CPS Expense	\$ 40,290,163	\$ 41,607,193	\$ 42,608,424	\$ 44,086,745	\$ 44,086,745
<u>Funding Plan</u>					
General Fund - Operating	\$ 41,708,424	% of Budget 100.0%	\$ 43,186,745	% of Budget 100.0%	% Δ 3.5%

CPS Personnel

Position	FY22 FTE	FY22 Budget	F23 FTE	FY23 Proposed
<u>Concord Public Schools (CPS)</u>				
Teachers	220.40	22,945,479	225.90	24,270,509
All Other Personnel	196.51	10,409,748	193.90	11,470,413
CPS Total	416.91	\$33,355,227	419.80	\$35,740,922

Schools – Concord Carlisle Regional School District

Concord-Carlisle Regional School District

The mission of the Concord Public Schools and the Concord-Carlisle Regional School District is to educate all students to become independent lifelong learners, creative thinkers, caring citizens, and responsible contributors to our increasingly diverse global society. The core values are: academic excellence, empathic and respectful community, professional collaboration, educational equity, and continuous improvement. Core values were updated in 2018: excellence, engagement, perseverance, inclusions, and innovation. In addition, the School Committee and Administration set annual goals for student achievement and instruction, learning environment, professional collaboration, communication and community engagement, as well as for infrastructure and operations.

FY23 Budget Highlights

The total FY23 CCRSD total assessment is proposed to increase by \$585,577 from \$24,376,779 to \$24,962,356 or by 2.4% as compared to FY22. Concord’s operating assessment is proposed to increase by \$647,386 from \$21,135,593 to \$21,782,979 or 3.06%. Concord’s assessment for debt service is proposed to decrease by \$61,809 from \$3,241,186 to \$3,179,377 or 1.91%. The FY22 and FY23 total assessment ratios are:

Town	FY22	FY23
Concord	77.3%	77.4%
<u>Carlisle</u>	<u>22.7%</u>	<u>22.6%</u>
Total	100.0%	100.0%

CCRSD Overview

The Concord-Carlisle Regional School District (CCRSD) is a separate political jurisdiction from the Town and is managed by the School Superintendent with the guidance from a seven-member elected School Committee, which provides policy and budgetary direction to the school administration.

Concord-Carlisle High School (CCHS) has 1,312 students in grades 9-12 as of December 16, 2021’s NESDEC report, which is level compared to FY21. The School Superintendent and School Committee carefully monitor enrollment projections as well as other factors that could impact enrollment such as new housing developments.

For more information regarding the Concord-Carlisle Regional School District’s FY23 budget, please visit www.concordps.org.

Schools – Concord Carlisle Regional School District

CCRSB Financial Overview

	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Proposed
Concord Assessment					
Gross Budget	\$ 33,749,420	\$ 34,687,733	\$34,958,922	\$35,759,374	\$36,541,181
Less					
State Aid	(3,003,719)	(3,104,494)	(3,452,657)	(3,632,241)	(3,924,241)
District	(724,460)	(560,000)	(300,000)	(600,000)	(370,000)
Net Assessment	\$ 30,021,241	\$ 31,023,239	\$ 31,206,265	\$ 31,527,133	\$ 32,246,940
Concord Portion	\$ 22,654,028	\$ 23,344,987	\$ 23,747,968	\$ 24,376,779	\$ 24,962,356
Carlisle Portion	\$ 7,367,213	\$ 7,678,252	\$ 7,458,297	\$ 7,150,354	\$ 7,284,584
Total CCRSD Expense	\$ 30,021,241	\$ 31,023,239	\$ 31,206,265	\$ 31,527,133	\$ 32,246,940

	FY19 Budget	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Proposed
Program Area					
Regular Education	\$ 15,201,776	\$ 15,995,039	\$ 16,438,935	\$ 16,893,282	\$ 17,244,547
Special Education	5,828,681	5,892,036	6,037,438	6,085,517	6,460,463
Administrative Support	1,615,325	1,606,776	1,006,227	1,101,716	1,106,756
Operations	3,017,440	3,036,535	3,383,595	3,773,945	3,879,292
Fixed Cost	2,838,499	3,144,583	3,191,024	3,163,002	3,196,931
OPEB Trust	600,000	563,444	550,000	550,000	550,000
Total CCRSD Operating Expense	\$ 29,101,720	\$ 30,238,413	\$ 30,607,219	\$ 31,567,462	\$ 32,437,989

Debt Service					
Debt Reimbursed by State Aid					\$ -
Debt Paid from Prior Reserves					
Debt Exclusion Assessed	4,647,700	4,449,320	4,351,703	4,191,912	4,103,192
Subtotal	\$ 4,647,700	\$ 4,449,320	\$ 4,351,703	\$ 4,191,912	\$ 4,103,192
Total CCRSD Expense	\$ 33,749,420	\$ 34,687,733	\$ 34,958,922	\$ 35,759,374	\$ 36,541,181

Funding Plan	FY22 Proposed	% of Budget	FY23 Proposed	% of Budget	% Δ
General Fund - Operating	\$ 24,376,779	100.0%	\$ 24,962,356	100.0%	2.4%

CCRSB Personnel

Positions	FY22 FTE	FY22 Budget	FY23 FTE	FY23 Proposed
Concord-Carlisle RSD				
Teachers	130.55	14,716,856	131.80	15,209,336
All Other Personnel	95.64	6,012,575	95.25	6,465,650
CCRSB Total	226.19	\$20,729,431	227.05	\$21,674,986

Schools – Minuteman Regional Vocational Technical School District

Minuteman Regional Vocational Technical School District

The Minuteman Regional Vocational Technical School District provides an educational program that offers rigorous academics and a broad range of programs designed for students seeking high-quality career and technical training.

FY23 Budget Highlights

The total Minuteman Regional Vocational Technical School District assessment is expected to increase by \$219,260 from \$1,289,284 to \$1,508,544 by 17.0% as compared to the FY22 assessment. Enrollment numbers are as follows:

Minuteman Vocational Technical High School Enrollment

Enrollment as of October 1st

	2015	2016	2017	2018	2019	2020	2021
All MEMBER Communities	391	399	342	354	395	470	538
Concord Only	17	21	18	25	25	25	33
Concord's Share	3.06%	3.80%	4.67%	5.45%	6.40%	6.11%	6.25%

MRVTSD Overview

The Minuteman Vocational Technical School District (MRVTSD) is a separate political jurisdiction from the Town and is managed by the School Superintendent with the guidance from a nine-member elected School Committee from the represented member districts.

MRVTSD Initiatives

The Minuteman Regional Vocational Technical School District's FY23 budget reflects continuing challenges from the pandemic. This FY23 budget funds the health and safety of students and staff, delivers high-quality career and technical education (CTE), and seeks to invest in increasing student capacity. Minuteman's member district applications have continued to increase every year for the last four years. Concord has experienced a 30% increase in students (33 total) enrolled in the last year.

In September 2020, Minuteman surpassed the building design enrollment of 628 students; the school currently has 655 students. It is likely that some member-town students and all nonmember-town students will be on a waiting list to attend Minuteman in the fall of 2022. The district is planning to increase student capacity to 800 in an effort to end waiting lists and provide all eligible member-town students' access. It is the commitment of the current School Committee and administration to achieve this added capacity with NO additional borrowing. Consistently funding the Capital Stabilization Account, established in 2011, is a key strategy to reach this goal.

As a result of enrolling nearly all member-town students, per-student tuition and capital fees from non-member districts will likely end by FY25. In FY23, we will use "current year" fees collected in FY23, as well as "prior year" fees, collected and not expended in FY22, to reduce the debt service cost to member towns. Concord was one of the member towns which voted for a Proposition 2 ½ debt exclusion override to fund its assessment of the school building construction project.

Schools – Minuteman Regional Vocational Technical School District

MVTSD Financial Overview

	FY20 Budget	FY21 Budget	FY22 Budget	FY23 Proposed
<u>Operating</u>				
Gross Budget	\$ 22,768,830	\$ 25,502,946	\$ 27,640,588	\$ 29,010,622
Less				
State Aid	(2,924,795)	(3,072,812)	(2,763,359)	(3,058,185)
Tuition, Fees, & Choice	(3,447,131)	(4,552,718)	(4,875,837)	(2,317,364)
Certified Excess & Deficiency	(540,000)	(540,000)	(540,000)	(650,000)
Capital Fee	-	-		(589,332)
Net Assessment	\$ 15,856,904	\$ 17,337,416	\$ 19,461,392	\$ 22,395,741
<u>Assessment</u>				
Concord's Assessment	\$ 1,073,368	\$ 1,213,873	\$ 1,289,284	\$ 1,508,544
Assessment per Enrollment	41,282	44,958	44,458	44,369
<u>Program Area</u>				
Administration	\$ 1,507,349	\$ 1,633,590	\$ 1,703,303	\$ 1,760,850
Instructional Services	10,332,879	10,869,565	11,114,577	11,919,613
Student Services	2,004,399	2,302,396	2,185,986	2,379,087
Operations & Maintenance	1,747,498	1,680,185	2,074,163	2,200,365
Insurance, Retirement, Leases	3,236,872	3,679,825	3,553,389	3,737,738
Community Services	100,000	80,000	80,000	80,000
Capital Expenditures	205,000	155,000	420,000	570,000
Debt Services	3,614,833	5,092,385	6,489,171	6,332,971
Tuition to Non-Public	20,000	10,000	20,000	30,000
Total Operating Expense	\$ 22,768,830	\$ 25,502,946	\$ 27,640,589	\$ 29,010,622
<u>Funding Plan</u>				
	FY22 Budget	% of Budget	FY23 Proposed	% Δ
General Fund - Operating	\$ 1,289,284	100.0%	\$ 1,508,544	17.0%

Unappropriated

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Unappropriated – State & County Assessments

State & County Assessments Overview

State and County Assessments are issued to the Town according to State law and are not subject to Town Meeting appropriation.

The primary assessment is to support Massachusetts Bay Transit Authority (MBTA) operations for the two-commuter rail stations located in Concord. While existing State law stipulates those assessments on cities and towns in the aggregate cannot rise more than 2 ½ percent per year, the allocations to individual municipalities are determined in part by relative equalized property valuation. A portion of the MBTA charge is allocated by periodic passenger boarding counts. Thus, the forecasted charges to an individual municipality are not precisely predictable. Further, the state legislature has acted on occasion to exceed this overall 2 ½ percent growth limit. Legislation enacted in 1999 as part of the state budget established a new structure for financing the MBTA. Over the ensuing years, this legislation promised a modest reduction in Concord's assessment as the paying district was enlarged beyond the prior 78 cities and towns previously comprising the assessment area. The assessment paid in FY01 was \$364,828. In FY21, the assessment paid totaled \$430,296.

Other assessments include funds for the Air Pollution Districts, Metropolitan Area Planning Council, RMV Non-Renewal Surcharge, School Choice Sending Tuition, and Charter School Sending Tuition.

FY23 Budget Highlights

The FY23 General Fund Budget provides \$565,188 for State and County Assessments and this represents a \$10,839 decrease from FY22.

Unappropriated – State & County Assessments

Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
State & County Assessments					
<u>Assessments</u>					
State	\$ 535,545	\$ 506,133	\$ 543,661	\$ 528,746	\$ 528,746
Other	-	-	32,366	36,442	36,442
Total	\$ 535,545	\$ 506,133	\$ 576,027	\$ 565,188	\$ 565,188
<u>State Assessment Detail</u>					
MBTA Assessment	\$ 449,158	\$ 430,296	\$ 428,459	\$ 426,998	\$ 426,998
Air Pollution Control District	9,632	9,709	9,613	9,708	9,708
Metropolitan Area Planning Council	10,058	9,750	9,845	9,742	9,742
RMV Non-Renewal Surcharge	10,320	7,560	7,560	5,880	5,880
Charter School Assessment	39,233	40,077	79,321	76,418	76,418
School Choice Assessment	17,144	8,741	8,863	-	-
Library Offset	-	-	-	36,442	36,442
Total	\$ 535,545	\$ 506,133	\$ 543,661	\$ 565,188	\$ 565,188
<u>Funding Plan</u>					
General Fund - Operating	\$ 576,027	% of Budget 100.0%	\$ 565,188	% of Budget 100.0%	% Δ -1.9%

Unappropriated – Overlay

Overlay Overview

This account covers the costs of property tax abatements, exemptions, abatements granted by the local Board of Assessors, and appeals made to the State Appellate Tax Board or the courts.

"Overlay" is the amount added to the property tax levy in excess of the sum required to meet appropriations, state assessments, and deficits (if any). It cannot exceed five percent of the levy and is used to cover abatements and exemptions granted by the Board of Assessors or as a result of appeals to the State Appellate Tax Board or to the courts. The overlay amount is counted in the total tax levy subject to the limitations of "Proposition 2 ½."

After all abatements and exemptions have been settled for a given year, any surplus remaining in that year's overlay account is first applied to any deficit balances from other years. Funds remaining after such transfer become part of the Town's fund balance available for appropriation by Town Meeting ("Free Cash"). The overlay amount itself is not subject to Town Meeting appropriation or ratification. It is, however, a part of the Town's budget plan. A deficit overlay balance which cannot be met from any other year's overlay account surplus must be raised as part of the next tax levy. This allocation must, by state law, also remain within the annual levy limit prescribed by "Proposition 2 ½."

Fiscal Year	Original Tax Levy	Overlay	Overlay as % of	Used as of 6/30		Balance as of 6/30/21
				\$	% of Levy	
FY04	46,496,029	500,207	1.08%	349,984	0.75%	11,830
FY05	50,147,585	584,657	1.17%	498,105	0.99%	10,433
FY06	53,273,087	481,979	0.90%	468,947	0.88%	13,032
FY07	56,065,720	453,991	0.81%	440,297	0.79%	13,694
FY08	58,946,964	588,461	1.00%	576,236	0.98%	12,225
FY09	62,648,641	523,555	0.84%	510,287	0.81%	13,268
FY10	65,797,569	506,857	0.77%	492,578	0.75%	14,279
FY11	66,545,397	545,082	0.82%	531,777	0.80%	13,305
FY12	69,122,997	500,183	0.72%	487,079	0.70%	13,104
FY13	71,123,429	538,810	0.76%	525,318	0.74%	13,492
FY14	74,135,633	539,880	0.73%	496,012	0.67%	43,868
FY15	77,341,746	555,513	0.72%	142,462	0.18%	413,051
FY16	81,319,099	543,663	0.67%	170,354	0.21%	373,309
FY17	84,050,189	552,900	0.66%	173,491	0.21%	379,409
FY18	87,807,058	565,018	0.64%	149,237	0.17%	415,781
FY19	91,291,586	539,280	0.59%	198,846	0.22%	339,368
FY20	95,040,945	599,937	0.63%	181,509	0.19%	426,943
FY21	98,302,128	522,588	0.53%	205,781	0.21%	316,307
FY22 Budgeted	101,061,183	500,000	0.49%			
FY23 Forecast	104,525,859	500,000	0.48%			

Unappropriated – Overlay

FY22 Budget Highlights

The proposal is to allocate \$500,000 to the FY23 Overlay account to covers the expected cost of property tax exemptions granted to eligible taxpayers by state law.

Financial Overview

	FY20 Actual	FY21 Actual	FY22 Budgeted	FY23 Requested	FY23 Recommended
Overlay					
Original Overlay	\$ 599,937	\$ 522,088	\$ 500,000	\$ 500,000	\$ 500,000
Plus: Amount to be raised from recap	-	-	-	-	-
Less: Used for abatements and exemptions thru 6/30/19	(172,994)	(205,781)	-	-	-
Transferred to (from) other years	-	-	-	-	-
Transferred to unreserved fund bal.	-	-	-	-	-
Total	\$ 426,943	\$ 316,307	\$ 500,000	\$ 500,000	\$ 500,000

<u>Funding Plan</u>	FY22 Budget	% of Budget	FY23 Proposed	% of Budget	% Δ
General Fund - Operating	\$ 500,000	100.0%	\$ 500,000	100.0%	0.0%

Unappropriated – Snow & Ice / Other Deficits

Snow & Ice / Other Deficits Overview

This account helps the Town address snow removal expense that can vary substantially from year to year. State law permits the appropriation for snow and ice removal to be overspent. The budget plan each year makes allowance for this possibility. This account also handles Overlay Account deficits, covering property tax abatements and exemptions.

Snow removal expense is unpredictable from year to year and is subject to wide variations. The budget strategy is to recognize long-term trends without assuming a "worst-case" situation. As long as the amount originally appropriated is at least equal to the prior year's original appropriation, the state law permits deficit spending for this purpose. The amount of any deficit is then added to the following year's levy. However, this is subject to the levy limit, so budget changes could be required if the size of the snow removal deficit is greater than the budget plan allowance. By the time of the Annual Town Meeting, the size of the deficit is known or at least susceptible to more precise estimation and is considered in making any final revisions to the proposed budget. Authorization to spend in excess of the appropriated budget for Snow and Ice Removal requires the joint approval of the Town Manager and the Finance Committee.

The amounts shown below as an "expenditure" represent budget overruns of the prior year added to the budget plan of the year shown, as authorized by MGL Ch.44, §31D. For example, the FY22 snow and ice deficit budget covers the deficit that may be incurred during FY21 (July 1, 2020 - June 30, 2021) which would have to be funded as part of the FY22 tax levy. This is only an estimate at this stage in the process.

Surplus (Deficit) History		Snow Approp.	Snow Expend.	Xfers from other Approp. Accts.	State & Federal Aid	Net Expend.	Surplus (Deficit)
Actual	FY04	360,000	462,943		77,457	385,486	(25,486)
	FY05	405,000	822,732		78,795	743,937	(338,937)
	FY06	405,000	516,857			516,857	(111,857)
	FY07	430,000	401,226			401,226	28,774
	FY08	444,750	803,665			803,665	(358,915)
	FY09	500,255	739,985			739,985	(239,730)
	FY10	455,000	554,198			554,198	(99,198)
	FY11	495,000	722,017		69,179	652,838	(157,838)
	FY12	513,000	291,685			291,685	221,315
	FY13	525,000	626,951			626,951	(101,951)
	FY14	540,000	825,362			825,362	(285,362)
	FY15	555,000	965,611		99,839	865,772	(310,772)
	FY16	570,000	468,988			468,988	101,012
	FY17	597,500	776,065			776,065	(178,565)
	FY18	610,000	1,098,696	488,696		610,000	-
	FY19	610,001	784,095			784,095	(174,094)
	FY20	625,000	540,005			540,005	84,995
	FY21	640,000	806,235	166,235		640,000	-
	Budgeted FY22	640,000					
	Proposed FY23	650,000					

Note: FY09 includes \$48,255 transfer from the Reserve Fund.

Unappropriated – Snow & Ice / Other Deficits

FY23 Budget Highlights

The average annual expenditures for FY12-FY21 are \$695,693. Although the budget objective is to appropriate at or close to the 10-year average (see Account Item 7D Winter Maintenance), the FY23 proposed appropriation for Winter Maintenance is \$650,000. Since the variance from the average annual cost is often significant, an allowance of \$200,000 is proposed to be budgeted to make up this difference.

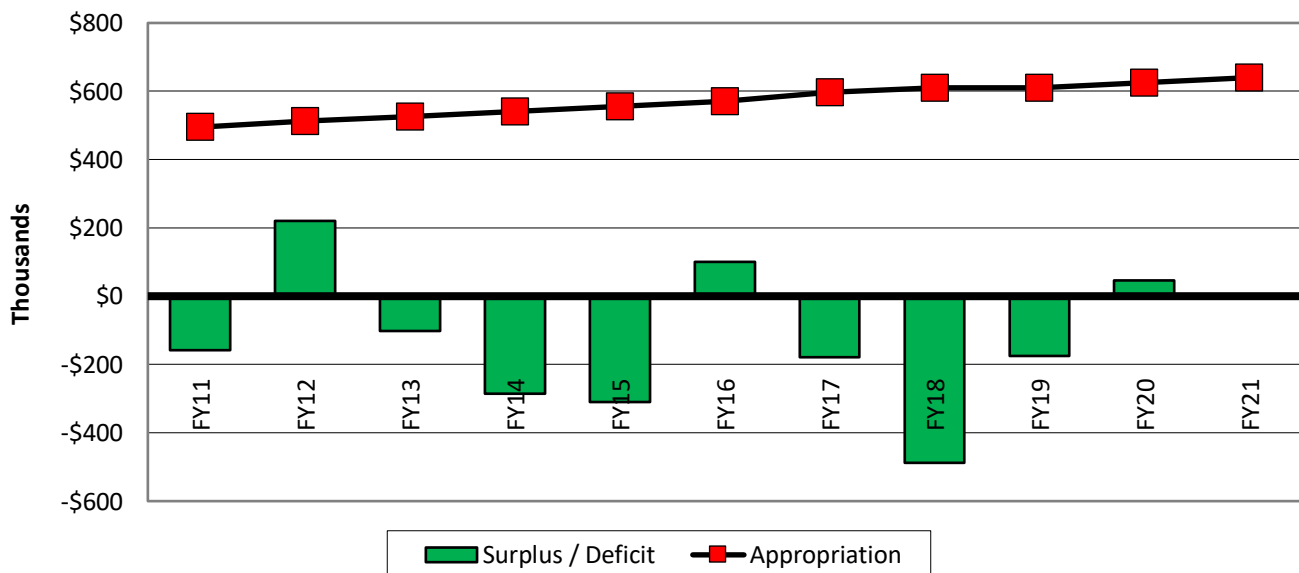
Financial Overview

	FY20		FY21		FY22		FY23 (Deficit of FY22)		
	Deficit of FY19		Deficit of FY20		Deficit of FY21		Request	Recommended	
Snow & Ice Deficit/Other Deficits									
Snow & Ice Deficit of Prior Year (Raised in current tax levy)	\$	-	\$	-	\$	(150,000)	\$	(200,000)	
	Total	\$	-	\$	-	\$	(150,000)	\$	(200,000)

Funding Plan	FY22 Budget	% of Budget	FY23 Proposed	% of Budget	% Δ
General Fund - Operating	\$ (150,000)	100.0%	\$ (200,000)	100.0%	33.3%

Note: A negative number represents a surplus or funds not spent for snow and ice removal.

Snow and Ice Appropriation and Surplus/Deficit History



Discussion: The above chart demonstrates that while the Town's snow and ice removal appropriation has risen steadily over the past 10 years (see the above line-graph), the actual cost of snow and ice removal is unpredictable (see the above bar graph).

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Appendix

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Appendix – Budget Process

Budget Process

The Town of Concord operates under state statutes in general; under the Town Charter as amended, which established the present Select Board-Town Manager form of government; and under various Town bylaws. The legislative body of Concord is an open Town Meeting, in which all voters registered in Concord are permitted to participate. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects, except for specific instances where statutes or regulations do not require appropriation. Any amendments to appropriations adopted at a Town Meeting require subsequent approval at either a regular Town Meeting or Special Town Meeting. Only the Town Meeting can authorize the transfer of funds between appropriation accounts within the Town Government budget. Nevertheless, if there happens to be need for an “extraordinary or unforeseen” expenditure, the Finance Committee can authorize additions to appropriation accounts by transferring funds from the appropriated Reserve Fund.

For the Concord Public Schools budget, state law gives the School Committee the power to authorize transfers within the appropriation total voted by Town Meeting. The regional high schools both are separate political jurisdictions of the Commonwealth that can assess member municipalities but do not have separate taxing powers. The regional school committees have power to authorize transfers within their adopted budgets.

Under the Town Charter and Town bylaws, the Town Manager is required to submit a proposed budget to the Select Board. The Select Board in turn is required to transmit to the Finance Committee a copy of the Town Manager’s Proposed Budget, together with its recommendations. Finally, the Finance Committee must make budget recommendations to Town Meeting.

Like prior budgets, this budget has been developed based upon projected assumptions of available revenue. The budget is based upon a budget ceiling or levy limit of revenue derived from local property taxes in accordance with Proposition 2½. Added to these revenues are projections for state aid; miscellaneous revenues, such as fees, permits, and interest earned; and available funds, such as free cash and special revenues. This levy limit may be increased if the Town Meeting adopts a budget requiring an override and the override amount is approved by a majority of voters at the polls.

While the projection of available revenues creates a budget ceiling for the Town, an expenditure floor is created by calculating certain fixed or semi-fixed costs such as debt payments, employee benefits, and various assessments. These costs subtracted from projected revenues leave remaining funds that are available for discretionary spending, such as education, public safety, infrastructure maintenance, and community services.

For the past several fiscal years, this budget development framework has been altered to meet expected fiscal reductions. Departments have been instructed to provide budget requests that level fund non-personnel related line items. These requests were then further adjusted to meet revenue estimates while avoiding major service or personnel reductions.

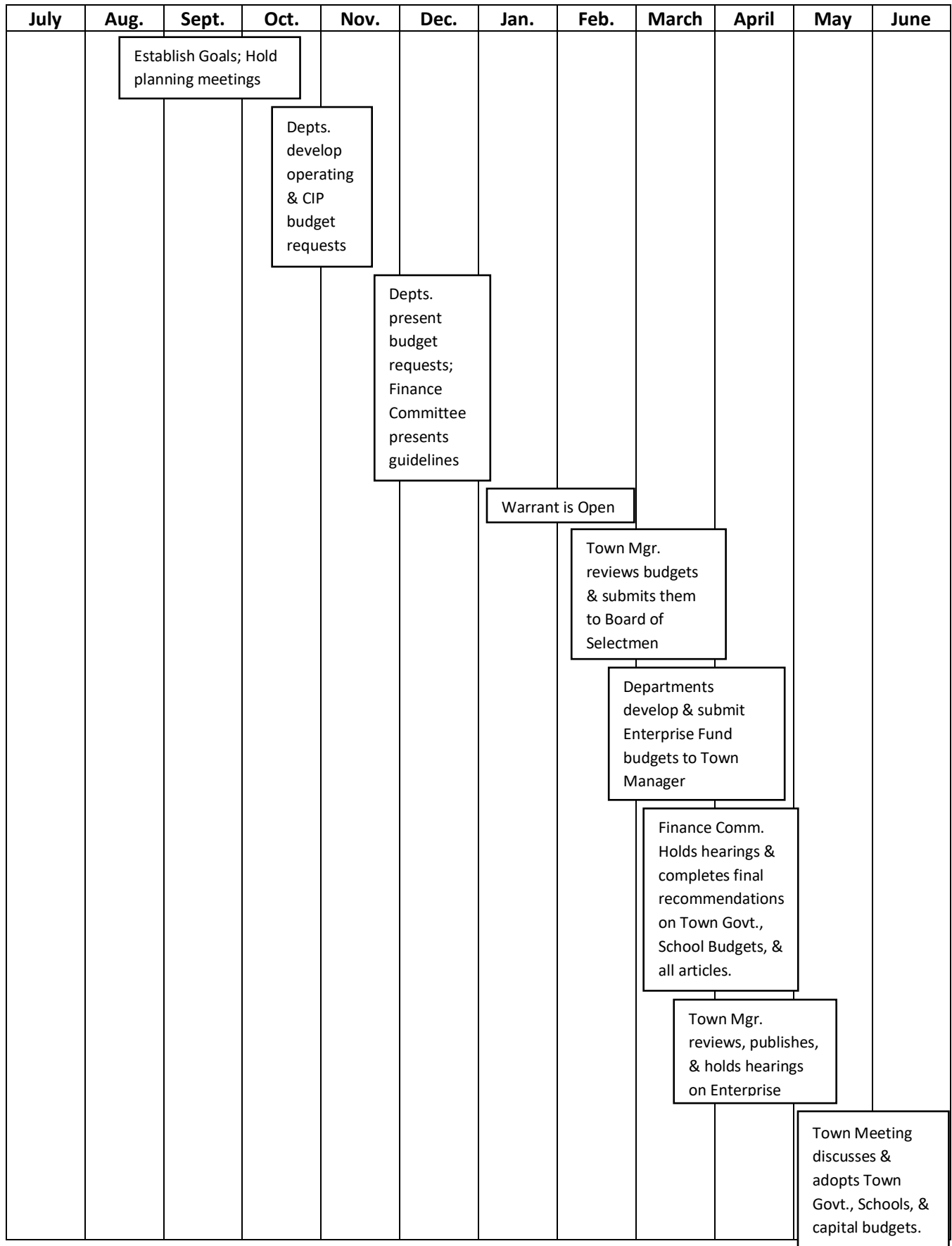
Appendix – Budget Process

Budget Schedule

Beginning in September, key boards and committees discuss budget issues and provide policy guidance to the Town and School staff at a series of working meetings. The Finance Committee issues its budget guidelines to the Select Board and School Committees by December 16. With input from these groups, the Town Manager submits the recommended budget to the Select Board at least 90 days prior to the beginning of the Annual Town Meeting, which begins this year on Sunday, May 1, 2022.

In mid-March 2022, the Finance Committee holds public hearings on the Town Manager’s recommended budget and on the recommended School budgets. Prior to the first public hearing, all Concord households are mailed a copy of the Town Warrant containing all the financial and non-financial articles to be considered by Town Meeting. A Report from the Finance Committee is mailed to every Concord household prior to the first session of Town Meeting, with specific recommendations and background information. The precise timing of the process varies somewhat from year-to-year. Shown on the following pages are a chart of the budget schedule and a calendar of important dates for developing and acting on the budget.

Appendix – Budget Calendar



Appendix – Budget Calendar

Budget Calendar

This calendar describes the steps leading to adoption of the budget for those accounts overseen by the Town Manager under the jurisdiction of the Select Board and requiring appropriation by the Town Meeting. The School Superintendent and School Committees carry out similar steps.

2021

September 1	Capital Improvement Program (FY23-27) instructions issued
October 1	Capital Improvement Program (FY23-27) requests due
October 14	Bylaw required deadline to issue Guidelines
October 25	FY23 Budget instructions issued to all departments, boards, and committees
November 12	FY23 General Fund Operating Budget requests due
November 17 – December 3	FY23 General Fund Operating and FY23-27 Capital Budget Requests review: meetings with Town Department Heads and Budget Review Team
December 2	Guidelines subcommittee - Town Manager's Response to Tentative Guidelines
December 9	Guidelines subcommittee - Superintendent's (CPS & CCRSD) Response to Tentative Guidelines
December 16	Final Guidelines to be issued to Select Board and School Committees

2022

January 8	Warrant opened - Select Board/Committees Coordination Meeting; planning session for 2022 Annual Town Meeting and review of known articles
January 31	Presentation of Preliminary FY23 General Fund Operating and FY23-27 Capital Budget recommendations by Town Manager to the Select Board
January 28	Proposed FY23 Enterprise Budget Request due
February 4	Warrant for Town Meeting closes at 4:00 PM
February 23	Town Manager's Proposed FY23 General Fund Budget is published
January 31 – February 4	Enterprise Budget Request review: Meetings with Enterprise Directors and Budget Review Team

Appendix – Budget Calendar

2022 (Continued)

February 14	Target Date for Mailing of Town Meeting Warrant to Residents (At least 10 Days Prior to Public Hearing)
March 3	Finance Committee public hearing regarding Town Manager's General Fund operating and capital budget proposals for FY23 and other non-school and non-CPA financial articles on the Town Meeting Warrant
March 10	Finance Committee public hearing on Education budget proposals for FY23 (Concord Public Schools, Concord-Carlisle Regional High School, and Minuteman Career and Technical High School) and Community Preservation Act Article
March 11	Town Manager's Proposed FY23 Enterprise Budget is published
March 17	Finance Committee public hearing on FY23 Enterprise Fund Budgets and Articles
April 5	Finance Committee Completes its recommendations for Town Meeting
April 18	Finance Committee Report to Printer
April 22	Finance Committee Report mailed to residents (at least 10 days prior to Town Meeting)
May 1	Annual Town Meeting

Appendix – Finance Committee Guideline

Finance Committee Guideline Memo

**Town of Concord
Finance Committee
22 Monument Square
Concord, Massachusetts 01742**

Date: December 17, 2021

To: Concord Select Board; Concord Public School Committee; Concord-Carlisle Regional School Committee

Cc: Stephen Crane, Town Manager; Kerry Lafleur, Chief Financial Officer; Dr. Laurie Hunter, Superintendent of Schools; Jared Stanton, Assistant Superintendent for Finance

From: Christine Reynolds, Chair, Concord Finance Committee Parashar Patel, Vice-Chair, and Chair, Guidelines Subcommittee

Re: FY2023 Final Budget Guideline

As required by Article 4 voted at the 1976 Annual Town Meeting, the Finance Committee has approved a Budget Guideline for the fiscal year beginning July 1, 2022 (FY23). The Guideline was adopted in consideration of the operating needs identified by each of the three primary budgeting entities, funding recommendations and requests for non-operating budgets, assumptions regarding non-property tax revenues, employment of unused property tax levy limit capacity, and ultimately, the net impact to taxpayers.

In establishing the Guideline, the Finance Committee aims to maintain operating cost increases within a range chosen to meet the goal of financial sustainability over the long term. These goals include:

1. Avoiding Proposition 2 ½ Overrides;
2. Maintaining adequate Free Cash;
3. Retaining the Town's "AAA" bond rating; and
4. Balancing desired services with affordable tax bills.

The Finance Committee Guideline directs:

1. \$1,042,152 in incremental funds to the Town operating budget, an increase of 3.56% over FY22 General Fund operating budget levels;
2. \$1,127,898 in incremental funds to the Concord Public Schools' operating budget, an increase of 2.70% over FY 22 General Fund operating budget levels; and
3. \$821,558 in incremental funds to the Concord-Carlisle Regional School District for Concord's share of the operating budget, an increase of 3.89% over FY 22 General Fund operating budget levels (Concord's share).

These incremental fund increases total \$2,991,608, a 3.25% increase over FY22 General Fund operating budget levels. To support this budget, the Finance Committee recommends the allocation of funds from available reserves as follows:

Appendix – Finance Committee Guideline

- \$1,000,000 from Free Cash, for Property Tax Relief

The overall increase in the tax bill to existing taxpayers for FY23 with the final Guideline amounts is projected currently to be 3.37%, exclusive of Exempt Debt, which is decreasing by \$353,337, or -5.14%. This guideline projects a tax levy totaling \$104,373,976, and unused levy limit of \$4,298,767 (which is 4.21% under the projected levy limit.) The Finance Committee believes that retaining a modest unused levy capacity is important for the Town's ability to maintain flexibility to deal with future infrastructure needs as well as unanticipated expenses.

Finance Committee considerations in setting the FY23 Guideline:

- An approximate 15% growth in Local Receipts in FY23 over 22, but overall, Local Receipts remain lower than pre- pandemic levels by about 10% (approximately \$875,000);
- In addressing the temporary revenue gap, the Finance Committee supports limiting headcount growth, reducing discretionary spending, delaying capital projects, and continued monitoring of assumptions underlying long-term liabilities. These actions can avoid cutting services or relying solely on property taxes to "close the gap";
- Town and School budget assumptions regarding Covid-19 related public health activities, spending and receipt of government aid, including ESSR and ARPA funding;
- Local economic health indicators, including:
 - Unemployment of 5.4%;
 - FY22 real estate valuations up 2.3% over FY21, and anticipated to be up approximately 10% in FY23 (valuation based upon sales data as of January 1, 2021);
 - Estimated \$150k drop in tax revenue from new property growth in FY23;
 - Property tax collection rate (99% collected); and
 - State education support, Ch. 70 (up 2% from FY22).
- The Finance Committee's 2.34% Sustainable Growth Rate for FY23 (up from 0.645% in FY22). However, we also note that since the SGR was calculated in July 2021, economists are projecting higher levels of inflation and wage increase for 2022 and perhaps 2023.
- The final Guideline provides an additional \$250,000 to the Town in recognition that recent Town spending for Tier One capital spending has been substantially reduced in response to revenue gaps in CY20 and CY21 because of the ongoing pandemic.
- The Town's Free Cash balance, projected to be 6.29%, after allocating \$1M to offset property taxes; and
- "Excess & deficiency" balances at the Regional High School within legal maximum in FY22.

Based on information provided to date, the Finance Committee anticipates Town Government, Concord Public Schools (CPS), and Concord Carlisle Regional School District (CCRSd) will be able to prepare FY23 budgets that maintain core services and meet critical operating priorities within the recommended budget Guideline; however, at present, proposed budgets exceed the FY23 Guideline as follows:

Town	\$ 450,000
CPS	\$ 486,848
CCRSd	\$ 186,414
Total	\$1,123,262

Appendix – Finance Committee Guideline

The Finance Committee is hopeful that the Town and the Schools will be able to review their requests and make adjustments in order to recommend Operating Budgets within the Guideline.

The Finance Committee will continue to monitor the economic climate as well as the assumptions regarding "funds available" for the FY23 Operating Budgets. We will work collaboratively with the budget authorities to monitor these factors and provide additional responses or recommendations as budgets are finalized, leading up to Annual Town Meeting in May 2022.

Appendix – Community Profile

Community Profile

Town of Concord

Excerpts from the Official Statements (6/6/18 & 5/12/21) and the U.S. Census Bureau

History: Purchased from the local Indians and founded in 1635, Concord was the first interior, non-tidewater town in Massachusetts Bay Colony. Though the origin of its name is unknown, one theory is that it derived from the peaceful manner in which the colonists and Indians reached agreement on its purchase and settlement. In fact, relations between the colonists and Indians during the 1600's were such that Concord was largely spared any hostile Indian actions during King Philip's War, which began in 1675. By 1775 Concord had evolved from a frontier town into a prosperous regional center with a mixed society, including small yeoman farmers, affluent gentry, and immigrants from Italy and Norway. In 1775 the town was witness to the famous Battle of Concord, which, along with the Lexington skirmish preceding it, ushered in the Revolutionary War for Independence. In the 19th century Concord became the leader of American literature and philosophy. Louisa May Alcott, Bronson Alcott, Ralph Waldo Emerson, Henry David Thoreau, and Nathaniel Hawthorne, among others, all lived in Concord.

As the 20th century progressed Concord evolved into primarily a suburban, residential community, with a mix of non-residential activities. The community has focused on preserving its rich Colonial and literary history as a means of promoting tourism and diversity in its economy. Diversity of population is also a major community focus. Concord is a part of the Boston Metropolitan Statistical Area, and a member of the Metropolitan Area Planning Council.

Geography: The Town of Concord in Middlesex County in eastern Massachusetts is located approximately 17 miles northwest of Boston, 34 miles northeast of Worcester, and 215 miles northeast of New York City. It is bordered by the towns of Maynard and Acton on the west, Carlisle on the north, Bedford and Lincoln on the east and southeast, and Sudbury and Wayland on the south. Of Concord's 25.89 square miles of gentle hills, valleys, fields, and ponds 24.92 square miles are land area. Concord is situated at the confluence of the Assabet and Sudbury Rivers, which join to flow northeast as the Concord River.

Transportation & Access: Access to Concord is excellent, with east-west Route 2 traversing the town, and Route 128/95 (circumferential to Boston) just to the east, Interstate 90 (the Massachusetts Turnpike) several miles to the south, Interstate 93 several miles to the northeast, and Interstate 495 several miles to the west. In addition, there is regular commuter rail service from Boston to both Concord and West Concord, along with freight rail service. The Massachusetts Bay Transportation Authority (MBTA), of which Concord is a member community, provides a para-transit bus service for the elderly and disabled, while Yankee Lines provides bus service (1 trip daily) to Boston. Hanscom Field, a joint civil-military airport, is located in neighboring Bedford, and provides limited commercial air services.

Form of Government: Local legislative decisions are made by an open Town Meeting consisting of registered voters. Participation in Town Meeting, and volunteerism, are relatively high. Subject to town meeting decisions, and pursuant to the Town Charter adopted in 1956, the Town Manager handles the daily affairs of the Town of Concord and of the Municipal Light Plant. Matters of policy are referred first to the Town's five-member Select Board. Select Board members are elected at-large and serve three-year staggered terms. The Concord Municipal Light Plant is managed by a five-person board appointed by the Town Manager for staggered three-year terms. The Water/Sewer Division is part of the Public Works Commission managed by a five-person Board of Commissioners appointed by the Town Manager for staggered three-year terms. Local property taxes are

Appendix – Community Profile

assessed by a board of five assessors appointed for staggered three-year terms by the Town Manager with the approval of the Select Board.

Government Services: Concord provides a broad range of general governmental services, including police and fire protection; disposal of garbage and rubbish; water and sewer, including a secondary treatment plant; electricity; public works; parks and recreation; a community center; libraries; and a land conservation program. The Concord Housing Authority provides low-income and elderly housing.

Education: Concord's school system consists of the Concord Public Schools, grades kindergarten through 8, and the Concord-Carlisle Regional High School, grades 9 through 12. Concord contributes about 74% of the enrollment in the regional high school. Total enrollment is over 3,400 and has been slightly increasing since 1998. Technical education at the high school level is provided by the Minuteman Regional Vocational Technical School District, located in Lexington. Additionally, a number of fine private schools operate in Concord: Nashoba Brooks School, Concord Academy, the Fenn School, and the Middlesex School.

Population: The 2010 Federal Census reports a population figure of 17,668 residents, which represents an increase of 3.97% over the 2000 population of 16,993. The more recent 2020 Federal Census reports 18,491 residents, which represents an increase of 4.66% over the 2010 population of 17,668.

As noted in the U.S. Census Bureau's Profile of General Population and Housing Characteristics 2010, approximately 57 percent of the Town's population was between 18 and 64 years of age. The largest age category is 45-54 years (18.7% of the total). The median age in Concord has increased 10 percent, from 42.2 to 46.9, which is due in part to an aging population that is living longer and expansion of existing and construction of new facilities in the community for continuing care, nursing home and assisted living opportunities during the past decade.

As of the 2020 Federal Census, 5.8% of the population is under the age of 5, 24.1% of the population is under the age of 18, and 20.8% of the population is age 65 or older.

Housing: Over 90 percent of the land in Concord is zoned for residential use. The Town has four different residential zones varying in dimensional requirements for building lots ranging in size from 10,000 square feet up to 80,000 square feet. Approximately 40 percent of this land has been divided into lots and developed with housing, primarily single-family detached housing. Rental projects completed in the past twenty years have increased the number of rental units available.

The rate of residential development in Concord has been relatively stable since the mid-1970s, after a period of significant growth in the community following World War II. From 1990 to the present, new residential construction activity has averaged about 35 to 40 single-family units per year, due primarily to the limited number of new lots created. An increasing number of these new houses are the result of the tear-down of existing older homes with the trend toward construction of larger more expensive homes.

The housing stock in Concord is in good to excellent condition; over half of the Town's housing was constructed after 1950. Those constructed prior to 1950 have been well maintained and are periodically updated due to the general affluence of the property owners and the high housing and land values. In addition, Concord has a low homeowner vacancy rate of approximately 0.9 percent, and a rental vacancy rate of 9.3 percent, which also factors into the overall maintenance of the housing stock condition.

Single-family detached dwellings account for 83 percent of the total housing units in the Town. The average single-family home assessed value is \$1,014,269 and the median single-family home assessed value is \$881,550 (the FY19 assessed value). Federal Census data reported the median home value of these units in 2011 was \$707,900 compared to \$453,400 in 2000 and \$310,000 in 1990. Concord's median home value of occupied non-

Appendix – Community Profile

condominium housing was approximately 2 times greater than the median value reported statewide in the 2011 federal census (\$343,500).

In response to escalating housing costs, Concord has taken several actions to ensure availability of more affordable housing for first-time homeowners, for households of modest means and for households interested in renting. The Town pro-actively administers re-sales of affordable housing created by the Town and by a local non-profit housing corporation.

As of January 2021, the Town reports that 10.52% of its total housing units (721 of 6,852) are included on the State's Subsidized Housing Inventory (SHI), which means that 721 units are available for persons/households earning 80% (or below) of the Boston area median income. Four larger-scale rental projects completed in the last 20 years have an affordable housing component: Fairhaven Gardens, completed in 2005, is a 42-unit mixed luxury and affordable housing development; Warner Woods, completed in 2006, is an 80-unit mixed market-rate and affordable development; Concord Mews, completed in the fall 2012, added 350 units of which 88 are designated as affordable units. These developments were approved by the Zoning Board of Appeals (ZBA) under the State Comprehensive Permit (MGL Ch. 40B) process. Brookside Square, a mixed-use transit-oriented development completed in 2016 added 74 units of rental housing, of which 8 are designated affordable and offered to income-qualified households.

Economic Development: Concord has long recognized the importance of balanced community development. In 1928, the Town adopted one of the first zoning bylaws in the United States, which included districts for residential, business, and industrial uses. Since that time the Town has continued to adopt or expand zoning and comprehensive planning designed to provide an optimum mix of residential and non-residential uses. In addition, the Town has invested considerable capital in providing infrastructure to serve its industrial areas. From 1990 to 2000, the number of firms in Concord reporting to the Massachusetts Department of Employment and Training increased approximately 22%, from 779 to 948. In 2006, there were 929 firms with an average monthly employment of 12,723 and an average weekly wage of \$1,119.

The 2018 Comprehensive Long-Range Plan compiled economic data from 2015, noting that Concord has a diverse economy that included 960 businesses and 11,807 jobs in 2015. Key economic sectors and assets from the Quarterly Census of Employment and Wages for Concord include:

- Health & Education sectors account for 2 in 5 jobs – much larger than the one-quarter share for Massachusetts and Middlesex County and there are opportunities to expand the Health Sector along the Route 2 corridor.
- Professional & Business Services represent 19% of jobs, slightly below the county and state percentages.
- Leisure & Hospitality businesses provide 12% of Concord jobs and were the main source of the Town's job growth over the past decade.
- There is a large base of self-employed workers and entrepreneurs. At 12%, Concord's self-employment rate is twice the state and county level.
- A highly educated labor force (68% have a bachelor's degree or higher) concentrated in high skill and well-paying occupations (74% work in management, business, science, and the arts).

Appendix – Community Profile

The major employers in Concord as of February 2021, excluding the Town itself, are:

Name	Nature of Business	No. of Employees
Emerson Hospital	Health Care	1,731
300-310 Baker Avenue	Technology	1,050
Newbury Court	Health Care	290
Middlesex School	Education	197
Care One of Concord	Health Care	166
Concord Academy	Education	165
Harvard Vanguard Medical	Health Care	162
Nashoba Brooks	Education	83
Hamilton, Brook, Smith, & Reynolds	Professional Services	75
Fenn School	Education	73

Income and Employment: The Town's population is relatively affluent. Median family income is \$132,385, according to the Census's most recent five-year American Community Survey (conducted between 2010 and 2014) while the Massachusetts median family income is \$67,846. The American Community Survey's definition of income includes most common types of income, such as wages, salaries, interest, and dividends.

According to the Massachusetts Department of Employment and Training, in November 2020, the Town had a total labor force of 8,076 of whom 7,621 were employed and 455 or 5.6% were unemployed as compared with 6.2% for the Commonwealth, although it is likely that the COVID-19 pandemic will adversely affect unemployment levels nationwide.

The following table, which sets forth average unemployment rates for the Town, Middlesex County, and the State for calendar years 2015 through 2019, illustrates the Town's consistently low unemployment as compared with that of the County and The Commonwealth:

Calendar Year	Concord		Middlesex County		Massachusetts	
2019	2.1	%	2.3	%	2.9	%
2018	2.6		2.7		3.3	
2017	3.0		3.0		3.7	
2016	2.7		3.0		3.7	
2015	3.8		4.0		5.0	

Appendix – Financial Policies

Financial Policies

1. Annual Budgets

A. *General Fund Budget*

1. It is Town policy that the Town Manager shall direct the preparation of the General Fund budget that takes into account the Finance Committee guideline.
2. It is Town policy that the Town Manager shall submit a budget detailing estimated revenues and expenditures for the ensuing fiscal year to the Select Board at least 90 days before the Annual Town Meeting, per Concord Town Charter, Section 16, Estimate of Expenditures.

B. *Enterprise Budgets*

1. It is Town policy that the Town Manager shall direct the preparation of budgets for the Enterprise Funds and certain Revolving Funds that ensure that these funds operate in a fiscally self-sustaining manner with respect to operating expenses, capital expenses, and long-term liabilities.

2. Revenue Assessment

A. *Full and Fair Cash Value*

1. It is Town policy that the Assessing Division assesses real estate and personal property at its full and fair cash value per M.G.L. 59 § 2A. To accurately assess real estate property values, the Assessing Division inspects all properties on a 5-year cycle or at a pace of approximately 1,200 properties per year.

B. *Calculation of Tax Rate*

1. It is Town policy that the Board of Assessors calculates a tax rate by dividing the total taxable property value as determined on January 1st of a given year, plus the value of any new taxable construction (“New Growth”) occurring before June 30th, by the tax levy as appropriated by Town Meeting in the spring of that year.
2. In the Fall, the Board of Assessors shall make a recommendation to the Select Board in a Classification Hearing for the adoption of the following four tax rate-related factors: the residential factor, open space discount, residential exemption, and small commercial exemption.
3. With the adoption of these factors, the Assessing Division shall submit this information to the Bureau of Local Assessment, which certifies the tax rate.

3. Revenue Collection

A. *Property Taxes*

1. *Collection of Property Tax*

- a. It is Town policy to issue bills for real estate and personal property taxes on a quarterly basis in order to optimize cash flow. Interest shall be charged at a rate of 14 percent per annum for any unpaid balances after the respective due dates. Demand notices shall be mailed by May 31st on any balances outstanding after May 1st. A demand fee of \$10.00, as well as 14% interest, shall be included on the demand bills in accordance with state statute. If the outstanding balance is less than \$10, the demand fee is not charged.

Appendix – Financial Policies

2. *Application of Tax Payments*

- a. It is Town policy to assure the correct application of taxpayers' payments to their accounts on a timely basis. Receipts that are subject to interest, demands and other costs shall be applied based on the following order: interest, demand or other fees, utility liens, betterment assessments, real estate, or personal property tax due.

3. *Tax Abatements and Exemption*

- a. The Town policy is to assure the correct application of taxpayers' abatements and exemptions to their accounts on a timely basis. As approved by the Board of Assessors or directed by the Appellate Tax Board, the Assessing Division grants abatements for real estate and personal property tax. The Board of Assessors may grant exemptions to qualifying veterans, the blind, surviving spouses, elderly, and others along with those applying for tax deferrals that meet the statutory requirements as of July 1st.
- b. The Assessing Division enters all abatements and exemptions into the financial service software. As a result of this process, a *Notice and Certificate of Abatement Document* is created, signed by the Board of Assessors, and mailed to the taxpayer and provided to the Treasurer/Collector Division as evidence of the reduction in accounts receivable.

4. *Property Tax Refunds*

- a. It is Town Policy that the Treasurer/Collector Division is responsible for taxpayer refunds. Refunds for real estate and personal property are processed after May 1st (last tax due date) of any given year to assure all taxes due for the fiscal year have been paid. All precautions must be taken to assure the correct party receives the refund. Refunds shall be processed within 30 days (of the posting of the abatements/exemptions) for credit balances caused by the abatement/exemption.

5. *Refunds on Overpayments Due to Abatements*

- a. It is Town policy to assure the accurate calculation and the subsequent distribution of taxpayers' abatements to the proper party on a timely basis.

6. *Special Situations*

- a. It is the policy of the Town to bill, collect and record in an accurate and timely manner all of the special situations in accordance with Massachusetts General Law.

7. *Property Tax Payment Delinquency*

- a. It is Town policy is to collect all property taxes owed. Property taxes that are owed and not paid on time shall result in the taxpayer being charged penalties and interest and may result in a tax taking and ultimately in a foreclosure.

B. *Motor Vehicle Excise Tax*

1. It is Town policy to optimize the Town's cash flow by mailing each motor vehicle commitment within 15 days of receipt of the *Assessors Warrant to the Treasurer/Collector* for each commitment from the Registry of Motor Vehicles (RMV).
2. The RMV maintains all records on motor vehicles and values. Several times over the course of

Appendix – Financial Policies

the year, the RMV provides an electronic record to the Town Assessor, which documents the total value of the specific commitment and contains all of the information for billing to specific motor vehicle owners/accounts.

3. The first major motor vehicle excise (MVX) commitment of each calendar year, which is the largest commitment, will be mailed within 21 days of receipt of the commitment file from the RMV. All subsequent commitments are to be mailed within two weeks of receipt of the file from the RMV.
4. The Town currently has a contract with a Deputy Collector which provides that this vendor is responsible for MVX bill printing and mailing, delinquent payment processing, collection at warrant and reporting. The Town is responsible to assure that the commitment is accurate, for review and approval of abatements; for refunds and the overall monitoring of the process and for the reconciliation of the MVX receivable.
5. Bills are due and payable in full within 30 days of issue. Demand notices will be mailed within 15 days of the due date of the excise bill.
6. A \$10.00 demand fee will be included along with interest on the unpaid balance of the bill. Payments not paid at demand are subject to:
 - Warrant fee of \$10.00 and notice fee of \$12.00
 - If not paid, then final warrant fee of \$17.00 and
 - If not paid, then Registry of Motor Vehicle fee of \$20.00.

4. **Other Revenues**

A. *State Aid*

1. It is Town Policy to budget conservatively in anticipation of the receipt of State Aid. Under M.G.L. 58 § 25A, the Commissioner of Revenue is required to provide an estimate of local aid to municipalities. Likewise, under M.G.L. 59 § 21, the Commissioner of Revenue is required to provide the Town with advance estimates of state assessments and charges and the Assessing Division is required to use these figures in determining the local property tax rate.

B. *State and Federal Grants*

1. It is Town policy that, with the approval of the Town Manager, Departments may apply for Federal and State grants to support Town initiatives or projects. All grant contracts must be approved and signed by the Town Manager. A copy of the grant documents must be provided to the Accounting Division. Departments shall comply with all of the requirements presented in the grant.
2. The source of the grant funding determines whether a grant is a state or federal grant.
3. It is Town policy that all procurement associated with State and Federal grants comply with State and Local laws and regulations.

5. **Operating Expenditures**

A. *Accounts Payables*

Appendix – Financial Policies

1. It is Town policy that the Accounting Division shall assure the timely payment of all original invoices and vouchers submitted and approved by authorized Town employees. In order to accomplish this, vendors are paid weekly.
2. It is Town policy that vendor invoices are only paid after verification of available funds for said purpose and upon evidence of compliance with procurement requirements established by State law, Town Bylaws and Administrative Policies and Procedures.

B. Payroll

1. It is Town policy that Town and Concord Public School employees shall be accurately compensated in a timely fashion for their work.

6. Cash Management

A. Departmental Receipts

1. It is Town policy that the Town Treasurer shall have the fiduciary duty for the collection, management, and disbursement of cash.
2. It is Town policy that the department that collects cash, checks and credit card payments for services performed be responsible for safeguarding the collection and remittance of receipts until this money is turned over to the Treasurer/Collector Division. All cash received shall be turned over to the Treasurer/Collector Division; and no money shall be retained for petty cash or for making change.
3. It is Town policy that the department shall turn over these receipts to the Treasurer/Collector Division at least weekly or when total receipts are greater than \$2,000 and/or cash is greater than \$100. Exceptions to this turnover policy can be made by the Town Treasurer. The department shall separately send a copy of the turnover sheet to the Accounting Division.
4. Upon receipt of a departmental turnover, the Treasurer/Collector Division shall verify the amounts of the turnover. Within a period of one business day, the Treasurer/Collector Division shall post the receipt and deposit the collected money into a Town bank account. The Accounting Division will then post the receipts to the General Ledger.

B. Cash Disbursements

1. It is Town policy that warrants shall be processed on a weekly basis and payroll payments shall be processed on a bi-weekly basis. Warrants shall be duly signed and approved by the Town Accountant and the Select Board. The Treasurer/Collector or her designee shall be responsible for the disbursement and mailing of all vendor checks and shall assure that all Town checks are delivered only to the designated vendor.

C. Emergency Disbursements (Special Warrants)

1. It is Town policy that only in extenuating circumstances will the Treasurer/Collector Division be allowed to issue a disbursement outside of the normal weekly warrant process. Following the issuance of a check by the Town Accountant, the Town Manager must approve the release of funds in advance of Select Board approval.

D. Petty Cash Administration

1. It is Town policy that Petty Cash accounts shall be authorized by the Treasurer for departments that need a small amount of cash to make payments required at the time of service or to manage cash change transactions. Petty cash can only be replenished by submittal of all

Appendix – Financial Policies

documentation and receipts through the warrant process for review by the Accounting Division.

E. Tailings (Uncashed Checks)

1. It is Town policy to identify and research all Uncashed Checks (Tailings) as a part of the timely reconciliation of all bank accounts. If after 60 days from the date of issuance of a check and the check has not been cashed, either a letter shall be sent to the known address for the check recipient or a notice shall be posted on the Town website. If there is no response within 60 days, for checks that are \$100 or more and are not cashed, a notice shall be advertised in a local newspaper. After one year of the newspaper notice, funds from these unclaimed checks may be credited to the Town's General Fund.

F. Reconciliation of Cash

1. It is Town policy that the Treasurer/Collector Division and the Accounting Division reconcile all cash accounts as recorded in the Treasurer's Cashbook and as recorded on the General Ledger on a monthly basis. The Treasurer/Collector Division and the Accounting Division shall provide monthly reports documenting the reconciliation to the Chief Financial Officer.

7. Reserves

A. General Fund

1. It is Town policy to maintain Free Cash, the General Fund's unassigned fund balance as certified by the Massachusetts Department of Revenue (DOR), at a level between 5% and 10% of the ensuing General Fund Budget with the following stipulations:
 - a. Free Cash shall be used only to the extent that it can be replenished within a one-year period.
 - b. Free Cash can be used to provide relief to Town taxpayers by allocating a portion of Free Cash that is not more than 1% of the ensuing General Fund Budget to reduce the tax levy, if that allocation is expected to be replenished in the ensuing year.
 - c. If Free Cash falls below 5% of the ensuing General Fund Budget, Town Manager and the Chief Financial Officer shall develop a plan to bring Free Cash back up to the 5% level.
 - d. If Free Cash rises above 10% of the ensuing General Fund Budget, the Town Manager shall consider recommending using the excess Free Cash in the following ways:
 - i. Appropriate a portion of the excess Free Cash for a special non-recurring expenditure that would include a capital item that would otherwise be eligible to be funded through borrowing, and
 - ii. Appropriate a portion of the excess Free Cash to a General Fund Stabilization Fund.

B. Enterprise and Revolving Funds

1. It is Town policy to maintain unrestricted fund balance for its enterprise and revolving funds at a minimum level that would provide adequate resources to sustain operations through unexpected and unfavorable financial events. These financial events could result in an unexpected expenditure outlay or revenue loss.
2. For the enterprise funds, unrestricted fund balance is categorized into two groups: depreciation funds and undesignated funds. The purpose of depreciation funds should be to allocate resources for the maintenance of capital assets. By setting aside annual depreciation expense using a half-year, straight-line convention, depreciation funds monetarily recognize the gradual wear of capital assets.

Appendix – Financial Policies

3. Undesignated funds are the additional funds need to sustain operations through unexpected and unfavorable financial events. Insurance policies (Refer to the Risk Mitigation section) cover the Town for events related to property damage and liability claims. Since enterprise funds rely on fees for services to fund operations, loss of expected revenue from the customer base may have an impact on the enterprise. Since some enterprises (Light Fund, Water Fund, and Sewer Fund) have a stable customer base, there is not the need for a large minimum undesignated fund balance. Other enterprises (Beede Fund) are dependent on a market-driven customer base, and there is the need for a larger minimum undesignated fund balance to sustain operations if market conditions change.
4. According, it is Town policy to maintain a minimum undesignated fund balance for the enterprise funds as follows:
 - a. Light Fund: Two months of annual operating revenue,
 - b. Water Fund: Two months of annual operating revenue,
 - c. Sewer Fund: Two months of annual operating revenue, and
 - d. Beede Fund: Six months of annual operating revenue.
5. For the two revolving funds (Solid Waste Revolving Fund and Recreation Revolving Fund), which do have a market-driven customer base but have flexibility in adjusting operations more rapidly because they do not have capital assets to maintain, it should be the Town's policy to maintain a minimum fund balance as follows:
 - a. Solid Waste Revolving Fund: Two months of annual operating revenue, and
 - b. Recreation Revolving Fund: Two months of annual operating revenue.
6. If an undesignated fund balance for an enterprise or revolving fund falls below these minimum levels, the Town Management should develop a plan to bring the respective fund balance up to the minimum levels.
7. It should be noted that these defined levels of fund balance are minimums and a greater amount is permitted in order for the enterprise or revolving fund to accumulate resources for an anticipated future event.

C. Stabilization Funds

1. It is Town policy that stabilization funds can be created to set aside funds to be used for a specific purpose at some later date.

D. Encumbrances

1. It is Town policy that a Department Head may request at the end of the fiscal year that the Town Manager set aside available funds from the department's General Fund appropriated account to be used for a specific purpose at some later date. Encumbered funds shall not be used for operating expenses in future years. Once these encumbered funds are approved and established, the Department Head may use these funds for the stated purpose in subsequent fiscal years.

E. Reserve Fund

1. It is Town policy that the Town Manager, with the certification as to fund balance by the Town Accountant, can make a request to the Finance Committee for a transfer from the General Fund Reserve Fund to another appropriated account in the event that the account incurs an expenditure which is extraordinary or unforeseen, per M.G.L. 40 § 6. The Finance Committee shall have the sole authority to approve such a transfer.

Appendix – Financial Policies

8. Investments

A. *Investments of Treasury Funds*

1. It is Town policy that the Town Treasurer may invest Treasury Funds as follows:
 - a. Massachusetts State Pooled Fund (in unlimited amounts and the pool is liquid) – The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county, and other independent governmental authorities, is under the direction of State Treasurer.
 - b. Commercial Bank Deposits or Certificates of Deposit, which are fully collateralized through a third-party agreement (in unlimited amounts for up to three-year maturity).
 - c. Massachusetts list of Legal Investments, per M.G.L. 167 § 15A as updated each July 1st.
 - d. Other financial instruments as defined in M.G.L. 44 § 55.

B. *Investments of Trust Funds*

1. It is Town policy that the Town Treasurer may invest Trustee Funds as specified in the investment policy established by the Trustees of Town Donations, the entity that has fiduciary duty over these funds.

C. *Diversification*

1. Diversification shall be interpreted in two ways: in terms of maturity, as well as instrument type and issuer. The diversification concept shall include prohibition against over-concentration of maturities as well as concentration in a specific institution.
2. It is Town policy that with the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies and state pools (e.g., MMDT), no more than 10 percent of the Town's investments shall be invested in a single financial institution.

D. *Ethics*

1. It is Town policy that the Town Treasurer (and other Finance Department staff) shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair ability to make impartial investment decisions. Said individuals shall disclose to the Town Manager any material financial interest in financial institutions that do business with the town. They shall also disclose any large personal financial investment positions or loans that could be related to the performance of the Town's investments.
2. It is Town policy that the Town Treasurer shall not make a deposit in any bank, trust company or banking company that he/she is associated with as an officer or employee, or has been associated with as an officer or employee for any time during the three years immediately preceding the date of any such deposit.

E. *Relationship with Financial Institutions*

1. It is Town policy that financial institutions shall be selected first and foremost with regard to the safety of the Town assets.
2. It is Town policy that the Town shall only select brokers who are recognized, reputable dealers. The Town Treasurer shall require any brokerage houses and broker/dealers wishing to do business with the municipality to supply the following information to the treasurer:
 - a. Audited financial statements,
 - b. Proof of National Association of Security Dealers certification,

Appendix – Financial Policies

- c. A statement that the dealer has read the municipality's investment policy and will comply with it, and
- d. Proof of credit worthiness (minimum standards of at least five years in operation and a minimum capital of \$10 million).

9. **Capital Expenditures**

A. *Capital Assets*

1. It is Town policy that capital items are defined as assets such as structures, land, and equipment (including related plans, designs, and studies), which have a life expectancy of at least 2 years and a cost of at least \$10,000.
2. It is Town policy that in compliance with GASB #34, capital assets (other than land) are depreciable and should follow straight-line depreciation schedules in accordance with the Massachusetts Department of Revenue's useful life schedules.

B. *Capital Funding Target Level (General Fund – within the levy limit)*

1. It is Town policy that a target of 7% to 8% of the total budget net of the excluded debt levy be allocated for capital financing. Of the 7% to 8%, no more than 5% shall be for debt service within the levy limit. Capital Outlay from the Town Departments and the Concord Public Schools shall be at least 2% to 3% of the annual budget (not including excluded debt).

C. *Five-Year Capital Improvement Program (CIP)*

1. It is Town policy that the Town shall maintain and annually update a 5-year Capital Improvement Program to identify current and future capital needs. The CIP shall allocate resources to fund new needed capital projects and fund the repair and replacement of existing capital assets in effort to maintain the Town's physical infrastructure and avoid deferring maintenance for future years.

10. **Debt**

A. *Debt Structure*

1. It is Town policy that capital items that can be funded through borrowing include infrastructure, facilities, vehicles, equipment, and land, which have (1) an estimated cost of \$100,000 or more and (2) a useful life of at least 5 years.
2. It is Town policy that all borrowing whether tax-supported by the General Fund or revenue-supported by the Enterprise Funds shall be issued as General Obligation (GO) bonds, having the Town's pledge of full faith and credit for repayment.
3. It is Town policy that tax-supported borrowing can be used for the sustainability, improvement, or expansion of the Town's significant capital assets with debt service is paid for by the General Fund.
4. It is Town policy that the maximum level of indebtedness shall not exceed 5% of the equalized valuation of the Town per M.G.L. 44 § 10.
5. It is Town policy that the Town shall develop a 5-year debt capacity analysis inclusive of CPS, with estimated project costs updated annually.
6. It is Town policy that for tax-supported borrowing within the levy limit, the Town's goal is to structure the Town's debt in the following way:

Appendix – Financial Policies

- a. The repayment schedule is at an accelerated pace in which of 60% of the principal is repaid within 5 years and 90% is repaid within 10 years. This goal reduces the cost of interest expense and frees up debt capacity for future borrowing.
- b. The annual amount of debt services is approximately 5% of the annual General Fund expenditures net of excluded debt service. The purpose of this goal is to allocate sufficient funds for the Town's capital needs and prevent operating needs from "crowding out" the proper investment in capital.
7. It is Town policy that revenue-supported borrowing shall be reserved for capital assets associated with expansion of service. Debt service is paid through user fees and rates earned by the specific Enterprise Fund.
8. It is Town policy that excluded debt shall be used for capital items that cannot be funded through the debt plan within the levy (e.g., new schools construction, facility expansion, land acquisition, etc.). For all excluded debt proposals, the impact on property tax shall be calculated prior to the presentation at Town Meeting.
9. It is Town policy that the retirement structure of a specific bond shall not be greater than the useful life of the underlying capital assets.
10. It is Town policy that borrowing shall not be used for operating expenses or to fund other long-term liabilities such as pension or other post-employment benefit obligations.

B. Debt Authorization

1. It is Town policy that the Town shall publish a notice of the Town Meeting warrant article for a borrowing at least 7 days prior to an Annual Town Meeting and at least 14 days prior to a Special Town Meeting, per M.G.L. 44 § 10.
2. It is Town policy that all borrowing authorizations require a two-thirds majority vote by Town Meeting per M.G.L. 44 § 7. For borrowing authorizations outside the levy limit, Town Meeting must approve the borrowing by a two-thirds majority and the Town must approve it by a majority vote in a community-wide referendum per M.G.L. 44 § 8.

C. Debt Issuance

1. It is Town policy that the Town should retain a financial advisor and bond counsel for financial and legal guidance for debt issuance. Prior to the issuance of a bond, the Town shall provide an Official Statement containing legally required disclosure information pertaining to the financial and economic position of the Town (17 CFR § 240.15c2-12).
2. It is Town policy that with the guidance of Bond Counsel, the Town shall award the winning bond bid to the bidder with the lowest True Interest Cost (TIC).
3. It is Town policy that the Town shall spend the bond proceeds in a timely manner to avoid IRS arbitrage penalties. The Finance Department as well as the particular departments shall monitor the use of bond proceeds to ensure compliance with arbitrage regulations.

11. Other Liabilities

A. Pension

1. It is Town policy to allocate resources to fully fund the Town's portion of the Concord Contributory Retirement System by 2030. In order to do so, the Town shall contribute to the pension fund its share of the Annual Required Contribution (ARC) payment as determined by a biennial actuarial valuation report, certified by the Public Employee Retirement Administration Commission (PERAC), and reviewed by Contributory Retirement Board. This contribution may consist of (1) a General Fund

Appendix – Financial Policies

appropriation increasing at a 3% annual growth rate, (2) the use the Town Pension Reserve Fund to supplement the required General Fund allocation as necessary, and (3) the full funding of the ARC associated with the Town’s enterprise operations.

2. It is Town policy that management and investment of the pension fund are the responsibility of the Concord Contributory Retirement Board.

B. OPEB

1. It is Town policy to allocate resources to fully fund the Town’s portion of Other Post-Employment Benefits (OPEB) by 2039. In order to do so, the Town shall contribute to the OPEB Trust Fund its share of the Net OPEB Obligation (NOO) as determined by an actuarial valuation report. This contribution may consist of (1) a General Fund appropriation increasing by \$250,000 annually until the General Fund’s portion of the NOO is fully funded, and (2) the full funding of the NOO associated with the Town’s enterprise operations.
2. Funds invested and reinvested in the OPEB Trust Fund by the Town Treasurer shall be consistent with the prudent investor rule established under M.G.L. 203C.

12. Accounting and Financial Reporting

A. Financial Reporting

1. It is Town policy that the Town’s accounting practices shall conform to Generally Accepted Accounting Principles (GAAP) as set forth by the Government Accounting Standards Board (GASB), the Uniform Municipal Accounting System (UMAS), and the Massachusetts Department of Revenue (DOR) Informational Guideline Releases.
2. It is Town policy that a certified public accounting firm shall conduct an independent annual audit of the Town financial records. There are four types of opinions provided by the auditor of the independent annual audit: Unqualified Opinion (Clean Opinion), Qualified Opinion, Adverse Opinion, and Disclaimer of Opinion. It is Town policy that Town government shall maintain its financial records so that the auditor can render a Clean Opinion, the opinion in which the Town financial records have been maintained in accordance with GAAP. An opinion rendered by an auditor that is not a clean opinion shall be reviewed by the Finance Department and corrections shall be made in the next fiscal year.
3. It is Town policy that the Finance Department shall take steps to address Management Letter items (e.g., items that the independent auditor sees deficiencies) during the subsequent fiscal year.
4. It is Town policy that a completed audit by the Town shall be submitted to the Division of Local Services, per State law.
5. It is Town policy that whenever the total annual federal grants to the Town and CPS total more than the level that triggers a single audit, the Town is required to comply with the Single Audit Act for Audits of States, Local Governments, and Non-Profit Organizations.
6. It is Town policy to have a Financial Audit Advisory Committee (FAAC) to assist the Select Board, Town and Concord Public School financial management officials in the organization, implementation, and review of the annual examination of financial reporting and control procedures and in the continuous review and improvement of fiscal accountability matters.

Appendix – Financial Policies

B. Reconciling Accounts

1. It is Town policy that the Treasurer/Collector Division and the Accounting Division shall reconcile all cash accounts as recorded in the Treasurer's Cashbook and as recorded on the General Ledger on a monthly basis. The Treasurer/Collector Division and the Accounting Division shall provide monthly reports documenting the reconciliation to the Chief Financial Officer.
2. It is Town policy that the Treasurer Collector Division shall reconcile all receivable accounts on a monthly basis. The reconciliation shall show each receivable account by levy year for property and excise taxes and total balances for betterment, tax title, and lien accounts. A separate report shall be provided for any other receivables. Deferred revenue accounts for all funds shall be reconciled to the receivable accounts on a monthly basis.
3. It is Town policy that the Accounting Division shall reconcile the General Ledger accounts as follows:
 - a. Payable and payroll withholding accounts shall be checked periodically and not less than semiannually to determine that the balances are properly clearing.
 - b. Budgeted expenditure accounts shall be reviewed monthly to identify any unusual activity or predict potential budget shortages.
 - c. Revenue and expenditure accounts shall be reconciled to the control accounts. This is performed automatically by the financial system but should be periodically checked to assure that there are no system errors.
 - d. All funds should be checked to be sure they are in balance.
 - e. Interfund transfers and receivable/payable accounts shall be reconciled where applicable.
 - f. Appropriation balances shall be reconciled to the tax recap and Town meeting votes.
 - g. All accounts shall be reviewed analytically from time to time for reasonableness and to identify unusual activity.

C. Monitoring Accounts

1. It is Town policy that all expenditure budgets be reviewed on a monthly basis by department heads. The official record of expenditures is the Town's General Ledger as maintained by the Accounting Division and department heads or authorized employees must submit documentation to support any journal entry if an expenditure account on the General Ledger needs adjustment.
2. It is Town policy that all revenue transactions be reviewed on a monthly basis by department heads. The official record of revenues is the Town's General Ledger as maintained by the Accounting Division, and department heads or authorized employees must submit documentation to support any journal entry if a revenue account on the General Ledger needs adjustment.

D. Year-End Closing

1. It is Town policy that the Accounting Division shall complete the year-end closing process once the auditors have finished their field work and have given the Town approval to generate year-end financial statements and to submit documentation for Free Cash certification.

E. Regulatory Reporting

1. *Free Cash Certification (Balance Sheet)*: It is Town Policy to file appropriate documentation with Massachusetts Department of Revenue's (DOR) Bureaus of Account for the certification of Free Cash after the close of each fiscal year. Certified Free Cash is available for appropriation at the subsequent Town Meeting. Please refer to *Section 7. Reserve Funds* for the Free Cash Policy.
2. *Schedule A*: It is Town policy that the Accounting Division files *Schedule A*, the year-end statement of revenues and other financing sources, expenditures and other financing uses, changes in fund

Appendix – Financial Policies

balances, certain balance sheet and other information with the DOR, by annual deadline of November 30th.

3. *Tax Recapitulation Sheet:* It is Town policy that the Finance Administration Division, Assessing Division and Accounting Division work collectively to complete the Department of Revenue's *Tax Rate Recapitulation* form, a four-page form that assembles all information necessary to calculate tax rates for the municipality, by the end of November. Once the tax rate has been approved by DOR, the Accounting Division shall record a journal entry for the final overlay account (allowance for abatements and exemptions).
4. *CPA Reporting:* It is Town policy that the Town completes and submits to the DOR three Community Preservation Act (CPA) reports annually: the CP-1 Form (Community Preservation Act Surcharge Report), the CP-2 Form (The Community Preservation Fund Report), and the CP-3 Database (The Online Community Preservation Projects Report).
5. *Cash and Receivable Reconciliation:* It is Town policy that the Accounting Division and the Treasurer/Collector Division submit an end-of year cash and receivable reconciliation to DOR.
6. *Snow and Ice Reporting:* It is Town policy that the Accounting Division submits a snow and ice report signed by the Town Manager and the Finance Committee to the DOR by deadline of September 30th. This report is a statement of snow and ice expenditures and financing sources for the previous winter.
7. *1099 Reporting:* It is Town policy that the Accounting Division shall issue *1099 Forms* by January 31st. The Accounting Division shall submit a 1099 file to both the IRS and the State. A 1099-MISC is issued for each person the Town has paid at least \$600 for rents, services, prizes and awards, or other income payments during the calendar year. A 1099-INT is issued for each person to whom the Town has paid \$10 or more of interest during (from tax abatement refunds, 53-G refunds, etc.) for the calendar year.
8. *Annual Provider Information Form:* It is Town policy that the Accounting Division is responsible for generating this report and submitting this report to the State by August 1st. Massachusetts General Laws Chapter 62C § 47A requires that cities and towns report certain information on vendors. The Town is required to list all persons who furnished goods, services, or real estate space for \$5,000 or more during the preceding fiscal year under contracts or agreements. The listing shall contain the name, address, and social security or federal identification number. The Department of Revenue further requires that the Town submit the Tax ID number of all providers of goods and services to the Town.
9. *Fixed Asset Reporting:* It is Town policy that the Accounting Division is responsible for fixed asset reporting. A capital asset is defined as having a value of \$10,000 or more and useful life is 2 years or more. GASB 34 requires the Town to account for capitalized infrastructure associated with Government Activities.

13. Risk Mitigation

A. *Financial Risk*

1. It is Town Policy that the Town will contract with an independent auditing firm to examine the Town's financial statements, render an opinion, and provide a management letter. The Financial Audit Advisory Committee has the charge for reviewing the audited financial statements and management letter.

B. *Property Risk*

1. It is Town policy that that the Town shall contract for sufficient insurance coverage to protect Town property in the case of an unforeseen catastrophe or damage to Town property. Property Risk

Appendix – Financial Policies

mitigation is the responsibility of the Town Manager's Office and policies and procedures for property risk mitigation are established by that department.

C. Information Risk

1. It is Town policy that the Town shall provide safeguards against cyber threats. Information risk mitigation is the responsibility of the Information Technology Department and policies and procedures for information risk mitigation are established by that department.

D. Professional Liability Risk

1. It is Town policy that the Town shall contract for sufficient professional liability insurance coverage to protect Town officials and members of Town boards and committees for decisions made during official duty.

14. Procurement

A. Procurement

1. It is Town policy that the purchase of goods, services, and construction activities are obtained at the best value. Best value is defined as the lowest price for purchases that have similar quality and a combination of lowest price and highest quality for other purchases. This policy is implemented through compliance with State procurement statutes and Town regulations that promote competition in the award of contracts: competition is ensured by requiring that the Town conduct a sealed bid or proposal process for items over a certain dollar threshold and by allowing the Town to participate in federal, state, and regional competitively bid purchasing agreements.

B. Chief Procurement Officer and Delegation of Authority

1. As set forth in Section 9F of the Town Charter, the Town Manager shall be responsible for the procurement of all supplies, materials, and equipment and for the award of all contracts. Town Manager shall be appointed as the Chief Procurement Officer of the Town. Most of these duties and powers shall be delegated to the Chief Financial Officer and the School Finance Officer as allowed by M.G.L. 30B § 19 and specified in APP #36. The Town Manager shall alone retain the sole authority to award and execute contracts.

C. Purchase Orders

1. It is Town policy that purchase orders shall be used for all purchases of \$1,000 or more, unless otherwise exempted.

D. Authorization

1. *Purchase Orders between \$1,000 and \$4,999:* These purchases must follow the applicable State statutes and Town regulations and be approved by the appropriate Division Manager, Department Head, and Budget & Purchasing Director.
2. *Purchase Orders between \$5,000 and \$34,999:* These purchases must follow the applicable State statutes and Town regulations and be approved by the appropriate Division Manager, Department Head, Budget & Purchasing Director and Chief Financial Officer.

Appendix – Financial Policies

3. *Purchase Orders of \$35,000 or more:* These purchases must follow the applicable State statutes and Town regulations and be approved by the appropriate Division Manager, Department Head, Budget & Purchasing Director, Chief Financial Officer and Town Manager.

E. Statutory and Regulatory Compliance

1. *Goods & Services:* For the procurement of goods and services, the Town shall follow the Uniform Procurement Act, M.G.L. 30B.
2. *Building Design:* For building design, the Town shall follow the Designer Selection Law, M.G.L. Chapter 7 §§ 38 A½ - O.
3. *Building Construction and Repair:* For building construction and repair, the Town shall follow M.G.L. 149 §§ 44 A-M.
4. *Public Works Construction:* For roads, bridges, water and sewer systems, and other public works construction, the Town shall follow M.G.L. 30 § 39M.

Appendix – Fund Descriptions

Fund Descriptions

Governmental Funds

Most Town functions are financed through what are called *governmental funds*. There are four types of governmental funds maintained by the Town: the General Fund, Enterprise Funds, Special Revenue Funds, and the Capital Projects Fund. The Town Meeting appropriates the General Fund, the Swim & Fitness Center Enterprise Fund, Stabilization Funds, and the Community Preservation Act Fund, in accordance with state law requirements. The Capital Projects Fund accounts for projects funded by issuance of tax-supported debt obligations ("bonds"). All other funds are not appropriated by Town Meeting but are expended under the direction of the Town Manager in accordance with state laws and the Town Charter.

General Fund: The General Fund is the major operating fund of the Town government, and it accounts for the majority of Town operations. The General Fund is supported by revenues from real estate and personal property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees and charges. Most of the Town's departments, including the schools, are supported in whole or in part by the General Fund.

Enterprise Funds: The Town maintains four Enterprise Funds: the Sewer Fund, the Water Fund, the Beede Swim & Fitness Center Fund, and the Light Fund (Concord Municipal Light Plant). In addition, the Solid Waste Disposal Fund, which technically is a Special Revenue Fund, is operated as an Enterprise Fund but does not include any capital improvement activity. An enterprise operation is a business-type activity that is supported primarily by charges for services. Funds raised from charges are dedicated to the specific purpose of the enterprise operation and cannot be diverted to other unrelated uses. The concept of an enterprise operation also includes the maintenance of the capital facilities of the business. That is, fees for services are charged to recover not only the operating costs of the activity but also the "using up" (depreciation) of the capital assets supporting the service.

Budgeting and financial reporting for enterprise operations utilizes terms and concepts that differ significantly from those utilized for the General Fund. The purpose of enterprise financial reporting is to measure with reasonable accuracy and consistency the net income derived from operations, and then to measure the availability and use of capital acquisition and construction financing. The presentation of the enterprise budgets utilizes budgetary terms and reporting structure found in the audited financial statements. As such, the key measures are *Net Income* and *Capital Resource Availability*.

Special Revenue Funds: The Town maintains several Special Revenue Funds, which are used to account for those types of revenues that are legally restricted to being spent for a specific purpose (except expendable trusts, or major capital projects). These revenues must be accounted for separately from the General Fund for a variety of reasons. Special Revenue Funds include the following types of funds:

1. **Revolving Funds:** Revolving Funds allow the Town to raise revenues from a specific service, and use those revenues to support the service without appropriation. Revolving Funds are established by state statute or local bylaw, and may require re-authorization each year at Town Meeting. The Town maintains a number of Revolving Funds, such as the Cemetery Fund, the Parking Fund, and the Recreation Fund.
2. **Receipts Reserved for Appropriation:** These receipts are special revenues that are restricted to a specific use, but also require annual appropriation by Town Meeting; The Road Repair Fund is a "Receipts Reserved" Fund.

Appendix – Fund Descriptions

3. **School Grants:** These grants account for several specially financed education programs under grants received from the federal or state governments, including professional development, SPED early childhood development, drug-free school programs, and certain capital improvements.

4. **Other Intergovernmental Funds:** These funds account for several grants or monies received by the Town from the federal or state governments, including a variety of community policing grants, Chapter 90 highway monies, state election grants, state library aid, and various Council on Aging programs, such as “meals-on-wheels.”

5. **Other Special Revenue Funds:** These funds account for miscellaneous special revenues often involving private donations for a specific purpose, such as the Arts & Technology Education Fund, departmental gifts for police and fire, various Council on Aging programs, and Planning Board gifts from developers for infrastructure improvements related to proposed projects.

Capital Projects Fund: The Capital Projects Fund is used to account for monies expended for the acquisition or construction of major capital facilities (buildings, roads, etc.) other than those financed by trust funds. The Town’s Capital Projects Fund is funded primarily by the receipt of bond proceeds resulting from the Town’s issuance of bonds for specific project grants, but may also be derived from private sources, grants, or transfers from other Town funds.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity, or as an agent for individuals, private organizations, and other governmental units. Fiduciary Funds include expendable trusts, non-expendable trusts, and agency funds. Fiduciary Funds include the following:

1. **Expendable Trusts:** Expendable Trusts are used to account for monies received by the Town in a trustee capacity where both the principal and the earnings of the fund may be expended.

2. **Non-expendable Trusts:** These trusts are used to account for funds where the principal must, by law or covenant, remain intact (that is, cannot be expended). Income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust. An example is the Cemetery Perpetual Care Fund.

3. **Agency Funds:** Agency Funds are used to account for funds that are custodial in nature, collected and expensed on behalf of other units of government, such as sales taxes and other fees collected on behalf of and transmitted to the state government.

Appendix – Basis of Accounting / Basis of Budgeting

Basis of Accounting

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, that is, when they become both measurable and available. “Measurable” means the amount of the transaction can be determined, and “available” means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. The Town considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

The accrual basis of accounting is utilized by non-expendable trust funds. Under this basis of accounting, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred.

Basis of Budgeting

An annual budget is adopted by the Town Meeting for the Town’s General Fund. Town Meeting approval is also required for certain special revenue funds and for capital projects funded from borrowing authorizations. The Town’s General Fund annual budget is adopted on a statutory basis that differs in some respects from generally accepted accounting principles (GAAP). The major differences between the budgetary basis and GAAP accounting basis are:

1. Budgeted revenues are recorded when cash is received (budgetary basis), as opposed to when susceptible to accrual (GAAP). The property tax levy is recorded as a receivable when levied but then is fully reserved until collected.
2. Encumbrances are treated as expenditures in the year the commitment is made. Certain appropriations, voted by Town Meeting apart from the main budget articles, are referred to as “Special Articles” and under state law are a continuing authorization until the purposes for which the appropriation was initially made have been certified as completed. Special Articles are treated as budgetary expenditures in the year of authorization, or the ensuing fiscal year as specified in the vote.

Appendix – Glossary of Terms

Glossary of Terms Commonly Used in Municipal Finance

Abatement: A complete or partial cancellation of a levy imposed by a governmental unit; applicable to tax levies and special assessments.

Accrual Basis: In the context of accounting, practice in which expenses and income are accounted for as they are earned or incurred, whether or not they have been received or paid.

Actuarial Accrued Liability (AAL): This generally represents the portion of the present value of fully projected benefits attributable to service credit earned (or accrued) as of the valuation date.

Actuarial Value of Assets (AVA): The value of a pension plan investments and other property used by the actuary for the purpose of an actuarial valuation (sometimes referred to as valuation assets). Actuaries often select an asset valuation method that smooths the effects of short-term volatility in the market value of assets.

Annual Required Contribution (ARC): The employer's periodic required contributions, expressed as a dollar amount or a percentage of covered plan compensation, determined under GASB 25. The ARC consists of the Employer Normal Cost and the Amortization Payment.

Appropriation: An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and the time when it may be expended. Only a vote of Town Meeting or the School Committee can authorize money appropriated for one purpose to be used for another. Any amount which is appropriated may be encumbered. Any part of the general appropriation not spent or encumbered by June 30 automatically reverts to surplus. A specific or particular appropriation is carried forward from year to year until spent for the designated purpose or transferred by Town Meeting vote to another account.

Assessed Valuation: The value placed upon a particular property by the local Board of Assessors for the purpose of apportioning the Town's tax levy among individual property owners equitably and in accordance with the legal requirement that property be assessed at "full and fair cash value," certified periodically by the Commonwealth's Commissioner of Revenue (no less frequently than once every three years).

Audit: Work done by accountants in examining financial reports, reviewing compliance with applicable laws and regulations, reviewing efficiency and economy of operations, and reviewing effectiveness in achieving program results. A basic audit examines only the financial reports and legal compliance. An outside Certified Public Accountant (CPA) audit is directed primarily toward the expression of an opinion as to the fairness of the financial statements and submission of a management letter. An auditor must be independent of the executive branch of government. A state auditor, private CPA, or public accountant, or elected auditor meets this test.

Balance Sheet: A statement which discloses the assets, liabilities, reserves, and equities of a fund or government unit at a specified date.

Balanced Budget: A plan of financial operation in which the estimate of proposed expenditures for a given period is less than or equal to the proposed means of financing these expenditures (from various sources of funds or revenues).

Appendix – Glossary of Terms

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period (usually a 12-month period referred to as the Fiscal Year, or FY) and the proposed means of financing them. A budget may be preliminary (the financial plan presented to the Town Meeting) or final (the plan approved by that body).

Capital Budget: A plan of proposed capital outlays, and the means of financing them for the current fiscal period. It is usually a part of the current budget but may also be a multi-year plan.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period (usually a 12-month period referred to as the Fiscal Year, or FY) and the proposed means of financing them. A budget may be preliminary (the financial plan presented to the Town Meeting) or final (the plan approved by that body).

Capital Budget: A plan of proposed capital outlays, and the means of financing them for the current fiscal period. It is usually a part of the current budget but may also be a multi-year plan.

Capital Improvement: A major, non-recurring expenditure involving one of the following:

- a. Real Property - Includes the purchase or lease of land, existing buildings and appurtenant structures, and fixtures attached to land and buildings.
- b. Equipment - Includes the replacement or addition of major items of equipment with a life expectancy of at least two years and a cost of at least \$5,000. Similar items can be bundled together.
- c. Projects - Include activities such as the following:
 1. Construction of new buildings or facilities (including architectural, engineering, and related fees).
 2. Improvements or major repairs (costing \$5,000 or more) of existing buildings or facilities, aside from routine maintenance.
 3. Studies or other activities (costing \$5,000 or more) that either relate to future “brick and mortar” projects or are a part of a multi-year program of infrastructure improvements.
 4. An annual sum available for routine building improvements, renovations, or repairs.

Cherry Sheet: An annual statement received from the Massachusetts Department of Revenue (DOR) detailing estimated receipts for the next fiscal year from the various state aid accounts, and estimated state and county government charges payable by the Town and included by the local Assessors in setting the tax rate. The actual receipts and charges may vary from the estimates.

Classification: The division of property valuations by type of property. There are five classes: Residential, Open Space, Commercial, Industrial, and Personal. The Selectmen may set as many as three different tax rates (within limits set forth in state law): for residences, for business and personal, and for open space.

Concord Carlisle Regional School District (CCRSB): A separate political jurisdiction from the Town that is managed by the School Superintendent with the guidance from a seven-member elected School Committee, which provides policy and budgetary direction to the school administration.

Concord Municipal Light Plant (CMLP): An electrical and telecommunications enterprise fund governed by a five-person board appointed by the Town Manager for staggered three-year terms. CMLP also known as the “Light Fund” is responsible for distributing outside purchased electrical energy. In addition, CMLP also operates a telecommunications division, the Telecommunications Fund, providing highspeed broadband services.

Appendix – Glossary of Terms

Cooling Degree Days: Are a measure of how much (in degrees), and for how long (in days), outside air temperature was *higher* than a specific base temperature. They are used for calculations relating to the energy consumption required to *cool* buildings

Debt Service: Payment of interest and principal related to long term debt.

Depreciation: A non-cash expense (also known as non-cash charge) that provides a source of available funds. Amount allocated during the period to amortize the cost of acquiring long-term assets over the useful life of the assets. This is an accounting expense not a real expense that demands cash.

Encumbrance: Obligations such as purchase orders, contracts, or salary commitments that are chargeable to an appropriation, and for which a part of the appropriation is reserved.

Enterprise Fund: A fiscal entity with a self-balancing set of accounts that is utilized to account for a governmental service when it is the intent to recover the total cost of service, including depreciation, primarily through user charges imposed on the consumers of the service. Examples in Concord include electricity provided by the Concord Municipal Light Plant, and Water and Sewer services provided by the Department of Public Works.

Equalized Valuation (EQV): The value of all property as determined by the Commissioner of Revenue biennially, using a standard of "full and fair value"; also referred to as EQV.

Expenditure: The spending of money by the Town for the programs or projects within the approved budget.

Fiscal Year (FY): A 12-month period, commencing July 1 and ending June 30, to which the annual budget applies, and at the end of which a governmental unit determines its financial position and the results of its operations. The number of the fiscal year is that of the calendar year in which it ends; FY2016 is the fiscal year which ends June 30, 2016.

Free Cash: Free cash refers to the amount of Fund Balance that is available for appropriation. It is certified each July 1 by the state. Because of the stringent way that the state makes these calculations, Free Cash more closely represents Cash (actual dollars held) than does Fund Balance, which includes a variety of receivables (i.e., cash due).

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Balance: The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to the stockholders' equity account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected (see **Free Cash**).

General Fund: The fund into which the general (non-earmarked) revenues of the Town are deposited, and from which money is appropriated to pay expenses.

Appendix – Glossary of Terms

General Obligation Bonds: Bonds issued by the Town that are backed by the full faith and credit of its taxing authority.

Governmental Funds: Funds used to organize and separate the finances of various Town activities and objectives. Governmental Fund categories include: the General Fund; Enterprise Funds; Special Revenue Funds; and the Capital Projects Fund.

Heating Degree Days: Are a measure of how much (in degrees), and for how long (in days), outside air temperature was *lower* than a specific "*base temperature*" (or "*balance point*"). They are used for calculations relating to the energy consumption required to *heat* buildings.

Kilowatt-hour (kWh): Kilowatt-hour is an energy unit (symbol kWh). One kilowatt-hour is defined as the energy consumed by power consumption of 1kW for 1 hour. The Town of Concord uses kWh to measure electric output for facilities.

Land Fund: A fund established by Town bylaw in FY1986 to which may be added an annual appropriation, gifts, and grants. The use of the fund is restricted to the acquisition of land, debt service on designated land purchases, and related costs, such as legal and appraisal fees.

Minuteman Regional High School (MMRHS): A separate school facility administered by the Minuteman Regional Vocational Technical School District with students from participating member districts.

Minuteman Regional Vocational Technical School District (MRVTSD): A separate political jurisdiction from the Town that is managed by the School Superintendent with the guidance from a nine-member elected School Committee from the represented member districts.

Overlay: The amount raised from the property tax levy in excess of appropriations and other charges. It cannot exceed 5 percent of the levy and is used to cover abatements and exemptions granted locally or on appeal.

Overlay Surplus: The unused portions of **overlay** accounts from previous years; at the end of each fiscal year, this amount is computed from information provided by the Board of Assessors. Any sum so designated is transferred to, and becomes part of, the General Fund undesignated fund balance.

Override: A vote to increase the amount of property tax revenue that may be raised over the levy limit set by **Proposition 2½**.

Personal Services: The cost of salaries, wages, and related employment benefits.

Payment in lieu of Taxes (PILOT): made to compensate a local government for some or all of the tax revenue that it loses because of the nature of the ownership or use of a particular piece of real property. Usually, it relates to the foregone property tax revenue.

Personal Services: The cost of salaries, wages, and related employment benefits.

Property Tax Levy: The amount produced by multiplying the assessed valuation of property by the tax rate. The tax rate is expressed per thousand dollars of assessed valuation. For example: (based on \$14.29 tax rate)

Appendix – Glossary of Terms

<i>House Value:</i>	\$700,000
<i>Tax Rate:</i>	\$14.76 (which means \$14.76 per thousand \$ of valuation)
<i>Levy Calculation:</i>	\$14.76 multiplied by \$700,000 divided by \$1,000.
<i>Result, Property Tax Levy:</i>	\$10,332

Proposition 2½ (see below): A tax limitation measure passed by Massachusetts voters in 1980 that limits the growth of the total property tax levy to 2.5% per year. New construction values are added to this limit. Two provisions of Prop 2½, so-called, allow the Town to raise taxes above this tax levy limit, upon approval by a Town-wide vote: an operating override or a debt exclusion.

Public Employee Retirement Administration Commission (PERAC): A government agency that was created for and is dedicated to the oversight, guidance, monitoring, and regulation of the Massachusetts Public Pension Systems.

Purchased Services: The cost of services that are provided by a vendor.

Reserve Fund: A fund appropriated each year that may be used only by vote of the Finance Committee for "extraordinary or unforeseen expenditures."

Revolving Fund: Those funds that may be used without **appropriation**, and that are established for special uses. Fees (such as for recreation) may be paid into a revolving fund. Revolving funds are established directly by state law or by Town bylaw consistent with state law.

Tax Levy: Total amount of dollars assessed in property taxes by the Town each **fiscal year**.

Therm: A unit of measure for heating energy. In Concord, this can be linked to facility natural gas output.

Unfunded Actuarial Accrued Liability (UAAL): The excess, if any of the **Actuarial Accrued Liability** over the **Actuarial Value of Assets**. In other words, the present value of benefits earned to date that are not covered by current plan assets.

Warrant: A list of items to be voted upon at Town Meeting.

Terms Associated with Proposition 2½

Excess Levy Capacity: The difference between the Town's maximum annual tax levy limit as established by Proposition 2½, and its actual **tax levy** for the current year. It is additional **tax levy** that a town could raise without asking voters for an **override** or debt exclusion.

Growth Revenue: The amount of property tax revenue that the Town can add to its allowable tax levy as a result of new construction, alterations, subdivision, or change of use of a parcel.

Primary Levy Limit, or Absolute Limit: 2.5 percent of certified full and fair cash value of taxable property.

Appendix – Glossary of Terms

Secondary Levy Limit, or Annual Levy Limit: Prior levy limit plus 2.5 percent (base) plus **growth revenue**.



(Front Cover): Old North Bridge, Concord, MA; Erin Stevens
(Back Cover): The Old Manse, Concord, MA; Erin Stevens